



Republic of Namibia



2017/18 CITIZENS GUIDE TO THE NATIONAL BUDGET



English • Afrikaans • Nama Damara • Otjiherero • Oshiwambo • Setswana • Silozi • Rukwangali

WHAT IS A NATIONAL BUDGET?

The national budget is a financial plan that details how the Government intends to raise money and how it intends to spend it. The budget covers the financial (rather than calendar) year, which in Namibia runs from April 1 to March 31 of any given financial year, consisting of 12 months. Each national budget includes a Medium-Term Expenditure Framework (MTEF), which is based on projections for revenue and expenditure over the coming 3-year period.

WHY IS THE BUDGET IMPORTANT?

The national budget is important since it plays a crucial role in providing the necessary financial resources to the Government to spend on the implementation of its national development goals, the financial year 2017/18's budget is focused on the following six themes:

- Maintaining Pro-growth Fiscal Consolidation: Making impact where it matters;
- Strengthening macroeconomic fundamentals and rebuilding fiscal buffers;
- Supporting inclusive growth and economic diversification;
- Contributing to the eradication of poverty and the improvement of social welfare;
- Further contributing to reduction of income inequalities and achieving shared prosperity;
- Delivering timely, reliable and affordable public services and meeting government contractual obligations.

The Government mobilizes financial resources in different ways in order to attain the above-mentioned national development aspirations.

The majority of the Government's income (over 95%) comes from taxes on items such as the incomes of individuals, profits of companies, goods and services bought by consumers (Value Added Tax), property, and transfers from the Southern African Customs Union (SACU) – as receipts for international trade – of which Namibia is a Member State. The Government also collects revenue from sources such as dividends from State-Owned Enterprises (SOEs), diamond and other mining royalties as well as various levies, administrative fees, fines and charges.

Furthermore, Government raises funds by borrowing money, either from domestic or international financial markets, to fill the gap between revenue and expenditure. Borrowed money is paid back to the lenders with interest.

SIZE OF THE NATIONAL BUDGET

The total size of the budget for 2017/18 fiscal year is N\$62.5bn (inclusive of statutory payments – loans repayments) representing an increase of 1.7% from the revised 2016/17 budget of N\$61.5 billion. Expenditure will remain flat in subsequent years, at N\$61.9 billion in 2018/19 and N\$62.7 billion in 2019/20. Of the N\$62.5bn, N\$6.7bn (10.8%) was allocated to the development spending of the nation while the N\$50.3bn (81.1%) was allocated to the operational budget of government, while debt servicing interest repayment amounts to N\$5bn (8.1%) during the current financial year.

Public revenue for 2017/18 is projected to reach N\$56.4 billion, growing by 9.7% from the N\$51.5 billion of revenue estimated to have been collected during 2016/17. This improvement in revenue is expected to result from stronger-than-anticipated SACU receipts.

A budget deficit equivalent to 3.6% of GDP is projected for 2017/18, representing an improvement from deficits of 6.3% and 8.3% of GDP in 2016/17 and 2015/16, respectively. The public debt stock is expected to stabilize at 41.9% of GDP in 2017/18, a marginal fall from its 2016/17 level of 42.1% of GDP. Debt is projected to fall relative to GDP in subsequent years as fiscal consolidation begins to improve fiscal sustainability.

DISTRIBUTION OF THE BUDGET

The Social sector – which comprises of Education (Education, Arts and Culture and Higher Education, Training and Innovation); Gender Equality and Child Welfare; Health and Social Services; Sport, Youth, and National Service; Veterans Affairs; and Poverty Eradication and Social Welfare – was allocated the largest share of the budget in the 2017/18 financial year, receiving N\$26.9bn or 47.2% of total planned expenditure. This is due to the significant allocations given to **Education (N\$10.9bn for Basic Education and N\$3.0bn for Higher Education) and Health and Social Welfare (N\$6.2bn)**. The high allocation to the social sector is aimed at poverty reduction and improvement of social welfare through, among other interventions, the increase of the monthly old age pension to N\$1,200 (from N\$1,100), the rollout of food banks and the provision of free access to secondary education.

The Public Safety sector – which comprises of Home Affairs and Immigration; Safety and Security (Police and Correctional Services); Defense; Justice;

Anti-Corruption Commission; Attorney General; and Judiciary – will receive the second largest allocation, receiving N\$12.4bn or 21.8% of total planned expenditure. Of this, **Defence (N\$5.7bn) and Safety and Security (N\$5.0bn)** will receive the largest shares. The allocation to this sector helps to ensure that Namibia's hard-earned independence and freedom are guaranteed through peace, public safety, security and the rule of law, which are prerequisites for growth and development. **The Economic sector** – which comprises of Finance; Mines and Energy; Environment and Tourism; Industrialization, Trade and SME Development; Agriculture, Water and Forestry; Fisheries and Marine Resources; Land Reform; Economic Development and National Planning; and Public Enterprises – will receive N\$8.6bn or 15.0% of total planned expenditure. Of this, **Finance (N\$4.1bn, excluding interest payments) and Agriculture, Water and Forestry (N\$2.2bn)** will receive the biggest shares. Resources in this sector are directed towards growth and development through macroeconomic stability, enhancement of prosperity, and the implementation of projects that would drive the national industrialization agenda and boost food security and self-sufficiency.

Finally, the Infrastructure sector – which comprises of Works; Transport; and Information and Communication Technology – will receive N\$4.6bn or 8.1% of total planned expenditure. The majority of the infrastructure sector's allocation will be given to **Transport (N\$3.7bn)**. This allocation will cater for growth-enhancing infrastructure to ensure Namibia fulfills its aspiration to become a regional logistics hub.

The Administration sector – which comprises of the Office of the President; Office of the Prime Minister; National Assembly; Auditor General; International Relations and Cooperation; National Council; Labour, Industrial Relations and Employment Creation; Urban and Rural Development; and Electoral Commission – will receive N\$4.4bn or 7.8% of total planned expenditure. Of this, **Urban and Rural Development (N\$1.9bn)** will receive the largest share. The allocation to this sector is directed towards the improvement of internal efficiency and accelerated serviced land delivery as well as the enhancement of accountability and value of money.

TAX PROPOSALS

- Implementation of the Tax Arrear Recovery Incentive Programme across all categories of taxes within the announced calendar.

- The provisions of the Capital Gains Tax will be expanded to provide for wealth-based taxation to embody the principles of a Solidarity Wealth Tax, based on certain categories of capital asset.
- A tax proposal for a Simplified Presumptive Tax on small units will be developed.
- In keeping with the SACU Agreement, excise duties on alcohol and tobacco products increases.
- The enabling legislation will be tabled for the Revenue Agency, which is expected to commence operations on 1st April, 2018.
- A phased roll-out of the new Integrated Tax Administration System will commence during year for the full deployment of the system by 2018.
- Tax proposals for curbing base-eroding tax exemptions and deductions on the Income Tax and VAT will be proposed through a stakeholder consultation process.

SIN TAXES

The following increases in sin taxes will take effect from the 22nd February 2017, as required under the SACU Agreement:

- Malt beer 12c per 340ml
- Unfortified wine 23c per 750ml
- Fortified wine 26c per 750ml
- Sparkling wine 70c per 750ml
- Ciders & alcoholic fruit beverages 12c per 340ml
- Spirits N\$4.43 per 750ml
- Cigarettes N\$1.06 per packet of 20
- Cigarette tobacco N\$1.19 per 50g
- Pipe tobacco 40c per 25g
- Cigars N\$6.58 per 23g

KEY SPENDING HIGHLIGHTS

Administration Sector The broad Administration sector includes programmes such as: Improved Governance at Subnational levels; Sanitation in urban, peri-urban and incorporated/declared rural areas; strengthening; and sustaining multiparty democracy and Partnership.

Public Safety Sector Funds allocated to this sector are aimed at implementing programmes such as: Civil Registration; Combating of Crime; maintaining a Professionalized Police Force; Prisons Reforms; and Administration of Justice.

Economic Sector

The Economic sector allocation are earmarked for programmes such as: Revenue Mobilization and Management; Renewable Energy; Development of Tourism; Investment and Trade Promotion; Improving the Enabling Environment for Private Sector Development; Crop and Horticultural Improvement; Water Infrastructure Development; Promotion of Aquaculture; and Land Acquisition, Distribution and Resettlement.

Social Sector

The allocation is earmarked for programmes such as; Veterans' Welfare; Youth Training and Development; Tertiary and Clinical Health Care Services; Health System Planning and Management; Capacity Building for Gender Mainstreaming; Primary Education; Secondary Education; Higher Education; and Vocational Education and Training.

Infrastructure Sector

Funds are geared towards the implementation of programmes such as Railway Network Development, Maintenance and Rehabilitation; Road Construction and Upgrading; Air Transport Infrastructure; and

Maritime and Inland Water Transport Infrastructure Development. The Infrastructure sector is needed for the upliftment of the standard of living of the people and smooth operation of business enterprises and the economy as a whole.

Infrastructure Development (during the 2017/18 fiscal year)

- N\$934mn for road construction and upgrading
- N\$740mn for railway network development, maintenance and rehabilitation
- N\$475mn for water infrastructure development, maintenance, rehabilitation and operation
- N\$286mn for air transport infrastructure
- N\$206mn for investment and trade promotion

Social infrastructure Development (during the 2017/18 fiscal year)

- N\$310mn for the Health systems planning and management
- N\$429mn for primary education,
- N\$50mn for higher education,
- N\$76mn for secondary education

WAT IS 'N NASIONALE BEGROTING?

Die nasionale begroting is 'n finansiële plan oor hoe die Regering van plan is om geld in te samel en hoe die Regering van plan is om dit te bestee. Die begroting dek die finansiële jaar, wat in die geval van Namibië van 1 April tot 31 Maart van enige betrokke finansiële jaar, strek, en bestaan uit 12 maande. Elke nasionale begroting sluit 'n medium-termyn Uitgawe Raamwerk oftewel MTEF in, wat gebaseer is op beramings vir inkomste en uitgawes oor 'n tydperk van drie jaar.

HOEKOM IS 'N BEGROTING BELANRIK?

Die nasionale begroting is belangrik aangesien die nodige finansiële hulpbronne aan die Regering verskaf word, om te spandeer op die implimentering van sy nasionale ontwikkelings doelwitte. Die finansiële jaar 2017/2018 se begroting word op die volgende ses temas, gebaseer:

- Die handhawing van pro-groei fiskale konsolidasie: Om 'n impak te maak waar dit saak maak;
- Versterking van makro-ekonomiese grondslae en heropbou van fiskale buffers;
- Ondersteunende inklusiewe groei en ekonomiese afwisseling;
- Bydra tot die uitwissing van armoede en die verbetering van maatskaplike welsyn;
- Verdere bydrae tot die vermindering van ongelykhede wat inkomste betref sodat almal die welvaart kan deel;
- Die lewering van tydige, betroubare en bekostigbare openbare dienste terwyl die Regering se kontraktuele verpligtinge nagekom moet word.

Die regering mobiliseer finansiële hulpbronne op verskillende wyses, sodat die bogenoemde nasionale aspirasies, bereik kan word. Die groter hoeveelheid van die regerings inkomste (meer as vyf en neëntig persent (95%)), is afkomstig van belasting op items soos die inkomste van individue, winste van maatskappye, goedere en dienste, wat deur die verbruiker gekoop word – waarde op toegevoegde belasting – eiendom, en die oordrag van die Suider Afrika Doeane Unie, SACU, as ontvangers van internasionale handel, waarvan Namibië 'n lidland is. Die regering vorder ook inkomste van bronne soos

die dividend van Staats Beheerde Ondernemings, SOE's, diamant en ander myn fooie in, sowel as verskillende heffings, administratiewe fooie, en boetes in. Die Regering sal ook fondse insamel deur geld te leen, by binnelandse of internasionale finansiële markte, om die gaping tussen inkomste en uitgawes te verminder. Geleende geld, sal met rente aan die verskaffers terugbetaal word.

DIE OMVANG VAN DIE NASIONALE BEGROTING

Die totale hoeveelheid van die begroting vir die 2017/18 fiskale jaar is N\$ 62.5 miljard, insluitend statutêre betalings, en terugbetaling van lenings, verteenwoordigend van 'n styging van 1.7%, van die hersiene 2016/17 begroting van N\$61.5 miljard. Uitgawes bly min in die daaropvolgende jare, teen N\$61.9 miljard in 2018/19 en N\$62.7 miljard in 2019/20. Van die N\$62.5 miljard, is N\$6.7 miljard (10.8%) vir ontwikkelings spandering aan die nasie toegeken, met N\$50.3 miljard (81.1%) wat vir die operasionele begroting van die regering, toegeken word. Die skuld belasting terugbetalings is N\$ 5 miljard (8.1%) gedurende die huidige finansiële jaar.

Die openbare inkomste vir 2017/18 is op 'n moontlike N\$56.4 miljard vasgestel, met groei teen 9.7% van die N\$51.5 miljard inkomste, wat na raming gedurende 2016/17, ingevorder is. Die verbetering in die inkomste is na verwagting, die resultaat van sterker as die voorgename SACU bedrae wat ontvang word. 'n Begrotings tekort gelykstaande aan 3.6% van die GDP word vir 2017/18 voorspel, verteenwoordigend van verbetering op 'n tekort van 6.3% en 8.3% van die GDP in 2016/17 en in 2015/16, onderskeidelik. Die openbare skuld sal na verwagting op 41.9% van die GDP stabiliseer, in 2017/18, 'n marginale daling van die 2016/17 vlak van 42.1% van die GDP. Skuld sal na verwagting 'n daling toon relatief tot die GDP in die volgende jare, met die fiskale konsolidasie wat na die verbetering van fiskale volhoubaarheid gaan lei.

VERSPREIDING VAN DIE BEGROTING

Die Maatskaplike Sektor – bestaan uit Onderwys(Ondewys, Kuns en Kultuur en Hoër Onderwys, Opleiding en Innovasie); Geslag gelykheid en Kinder welvaart; Gesondheid en Maatskaplike Dienste; Sport Jeug en Nasionale Diens; Veterane Aangeleenthede; Armoede Uitwissing en Maatskaplike Welvaart, is die grootste deel van die begroting in die 2017/2018 finansiële jaar ontvang, N\$26.9 miljard oftewel 47.2% van die totale begroting. Dit is weens die aansienlike bedrae

wat aan **Onderwys (N\$1.09 miljard vir Basiese Onderwys en N\$3.0 miljard vir Hoër Onderwys)** en **Gesondheid en Maatskaplike Welvaart (N\$6.2 miljard)** toegeken is. Die hoë bedrae word aan die maatskaplike sektor toegeken, met die doel om armoede uit te roei en om maatskaplike welvaart dienste te verbeter, terwyl die maandelikse oumens pensioen van N\$1100.00 na N\$1200.00 vermeerder sal word, en die beskikbaarheid van voedselbanke en die voorsiening van gratis toegang tot sekondêre onderwys, geïmplementeer sal word.

Die Staats Veiligheid Sektor – bestaan uit Binnelandse sake en Immigrasie; Veiligheid en Sekuriteit (Polisie en Gevangenis diens); Verdediging; Justisie; Teen Korupsie Kommissie; Ouditeur-Generaal en die Regstelsel, sal die tweede grootste toekenning ontvang, N\$12.4 miljard oftewel 21.8% van die totale begroting. **Verdediging (N\$5.7 miljard)** en **Veiligheid en Sekuriteit (N\$5.0 miljard)** kry die grootste deel. Die toekenning tot die sektor, help om te verseker dat Namibië se swaar verdienende onafhanklikheid en vryheid, deur vrede, openbare veiligheid, sekuriteit en grondwette, gewaarborg word, wat die voorvereistes vir groei en ontwikkeling is.

Die Ekonomiese Sektor – bestaan uit Finansies, Myne en Energie, Omgewing en Toerisme Industrialisasie; Handel en SME Ontwikkeling; Landbou, Water en Bosbou; Visserye en Mariene Hulpbronne; Grond Hervorming; **Ekonomiese Ontwikkeling en Nasionale Beplanning en Staats Ondernemings, sal N\$8.6 miljard** oftewel 15.0% van die totale voornemende begroting ontvang. **Finansies (N\$4.1 miljard, rente uitgesluit)** en **Landbou, Water en Bosbou (N\$2.2 miljard)** sal die grootste deel ontvang. In dié sektor sal daar gefokus word op hulpbronne wat gerig is op groei en ontwikkeling deur makro-ekonomiese stabiliteit, bevordering van vooruitgang en die implimentering van projekte wat die nasionale industrialisasie agenda sal bestuur, en voedsel sekuriteit en self-onderhoud 'n hupstoot sal gee.

Die Infrastruktuur Sektor - bestaan uit Werke, Vervoer; Inligting en Kommunikasie Tegnologie wat N\$4.6 miljard oftewel 8.1% van die totale voornemende begroting ontvang. Die groter meerderheid van die infrastruktuur se begroting sal aan die **Vervoer sektor (N\$3.7 miljard)** toegeken word. Die bedrag sal voorsiening maak vir die groei van die infrastruktuur wat verseker dat Namibië sy doelwit behaal om 'n streeks logistieke middelpunt te word.

Die Administrasie Sektor – bestaan uit die kantoor van die President; Kantoor van die Eerste Minister; Nasionale Vergadering, Ouditeur-Generaal; Internasionale Verhoudinge en Samewerking; Nasionale Raad; Arbied, Nywerheid Aangeleenthede en Werkskepping; Stedelike en Landelike Ontwikkeling & die Verkiesings Kommissie- sal N\$4.4 miljard oftewel 7.8% van die totale voornemende begroting ontvang. Die Stedelike en Landelike Ontwikkeling, sal die grootste deel (N\$1.9 miljard) ontvang. Die begroting vir dié sektor sal gebruik word vir die verbetering van binnelandse effektiwiteit, die lewering van gedienste grond en die versterking van verantwoordbaarheid en waarde vir geld.

BELASTING VOORSTELLE

- Implimentering van die Belasting Agterstallige Herkrygings Aanspooring Program regoor alle belasting kategorieë binne die betrokke kalender.
- Die bepalinge van die Kapitaal Gewin Belasting, sal uitgebrei word, om vir rykdom-gebaseerde belasting voorsiening te maak, om die beginsels van 'n Solidariteit Rykdom Belasting in te sluit, wat gebaseer is op sekere kategorieë van kapitaal bates.
- 'n Belasting voorstel vir 'n Vereenvoudigde Vermoedelike Belasting, op klein eenhede wat ontwikkel sal word.
- Gehoor gee aan die SAKU ooreenkoms, aksynsreg vir alkohol en tabak produkte stygings.
- Die betrokke wetgewing sal aan die Inkomstes Agentskap voorgedra word, wat sy operasies na verwagting op die 1ste April 2018 sal begin.
- 'n Geleidelike uitrol fase van die nuwe Geïntegreerde Belasting Administrasie Stelsel sal tydens die jaar begin, vir die volle ontplooiing van die stelsel teen 2018.
- Belanghebbendes sal by 'n raadplegingsproses betrek word sodat voorstelle oor belasting-voorstellings en aftrekkings met betrekking tot die Inkomstewet en BTW wetgewing gemaak kan word. Die voorstelle het ten doel om te verhoed dat die belastingbasis verklein.

SONDE BELASTING

Die volgende prys verhogings van sekere sonde belasting items, sal vanaf die 22ste Februarie 2017 soos deur die SAKU ooreenkoms vereis,

geïmplimenteer word:

- Mout bier 12s per 340ml
- Ongefortifiseerde wyn 23s per 750ml
- Gefortifiseerde wyn 26s per 750ml
- Vonkelwyn 70s per 750ml
- Siders & alkoholiese vrugte drankies 12s per 340ml
- Sterk drank N\$4.43 per 750ml
- Sigaret N\$1.06 per pak van 20
- Sigaret Tabak N\$1.19 per 50g
- Pyp tabak 40c per 25g
- Sigare N\$6.58 per 23g

SLEUTEL BESTEDING HOOGTEPUNTE

Administrasie Sektor - Die breë Administrasie sektor sluit programme in soos; Verbeterde Regering op Sub-nasionale vlakke; Sanitasie in stedelike, voorstedelike en geïnkorporeerde/verklarede landelike gebiede; versterking en die handhawing van 'n veelparty demokrasie en vennootskap.

OPENBARE VEILIGHEID SEKTOR

Fondse wat in die sektor gebruik sal word, poog om programme soos, Burgerlike Registrasie; die bekamping van misdaad; Instandhouding van 'n Professionele Polisie Mag; Gevangenis Hervormings en Administrasie van Justisie te implimenteer.

EKONOMIESE SEKTOR

Die Ekonomiese sektor toekenning is geoormerk vir programme soos, Inkomste mobilisering en Bestuur; Hernubare Energie; Ontwikkeling van Toerisme; Belegging en Handel Bevordering; Verbetering van die Omgewing vir Privaat Sektor Ontwikkeling; Verbetering van gewasse en Tuinboukunde; Water Infrastruktuur Ontwikkeling, Bevordering van Akwakultuur en Grond verkryging, Verspreiding en Hervestiging.

MAATSKAPLIKE SEKTOR

Die toekenning word geoormerk vir programme soos, Veterane se Welvaart; Jeug Opleiding en Ontwikkeling; Tersiere en Kliniese Gesondheid Sorg Dienste; Gesondheid stelsel beplanning en Bestuur; Kapasiteit bou vir Geslag gelyke kwessies; Primêre Onderwys; Sekondêre Onderwys; Hoër Onderwys en Beroepsopleiding en Opleiding.

INFRASTRUKTUUR SEKTOR

Fondse sal gebruik word vir die implimentering van programme soos Spoorweg Netwerk Ontwikkeling, Instandhouding en Rehabilitasie; Pad Konstruksie en Opgradering; Lug Vervoer Infrastruktuur; en Maritieme en Binnelandse Water Vervoer Infrastruktuur Ontwikkeling. Die Infrastruktuur sektor word benodig om die lewenstandaard van die mense te verbeter, en om besighede se operasies en die ekonomie in geheel, te vergemaklik.

INFRASTRUKTUUR ONTWIKKELING (tydens die 2017/2018 fiskale jaar)

- N\$934 miljoen vir pad konstruksie en opgradering
- N\$740 miljoen vir spoorweg netwerk ontwikkeling, instandhouding en rehabilitasie
- N\$475 vir water infrastruktuur ontwikkeling, instandhouding, Rehabilitasie en operasies
- N\$286 miljoen vir lug vervoer infrastruktuur
- N\$206 miljoen vir belegging en die bevordering van handel

MAATSKAPLIKE INFRASTRUKTUUR ONTWIKKELING (tydens die 2017/2017 fiskale jaar)

- N\$310 miljoen vir Gesondheid stelsel beplanning en Bestuur
- N\$429 miljoen vir Primêre Onderwys
- N\$50 miljoen vir Hoër Onderwys
- N\$76 miljoen vir Sekondêre Onderwys

TARESA A !HAOSI MARI#NUI#UI?

!Haosi mari#nui#uis ge a marisi lawellgui, hîa matib #Hanuba llîb di marina lhaolhao tsî ra sîsen-u lgauba ra lgauba. llna mari#nui#uis ge marisi (kurib lgaib dib !as !nâ) ba ra lgu-ai, hîa Namibia' b !nâ, !Hoa#khaib di 1'sa xu, !Khullkhâb di 31's, llna mâsa mari-kurib gose ra !khoe, 12la llkhati !kho#gahâse. Mâ !haosi mari#nu#iuis hoas ge llaekub-lnob di Sîsen-u lgaub di #Gae#nami (MTEF) timi ra xoa!nuwu!nuwuheba ra !kho#gaba, hîa llkhati ho#gagu tsî #oa!nâdi, !gôaxa 3 kurin lgaib dib di aimûlgarus ai hâsa.

TARE-I !AROMAS MARIS#NUI#UISA A # HÂ#HÂSA?

!Haosi mari#nui#uis ge a #hâ#hâsa, llîs kaise llkholkhosa !âsa, #hâbasa marisi-huixuna #Hanuba illkha-kaibas soab !nâ ra lhuru xui-ao, llnas lkhâb llîb di !haosi omkhâisens si!nâdi !am#gaxasiba nira lama llkhase, 2017llî/18llî mari-kurib di mari#nui#uis ge, saora !nani #gai#amdi ai ra !am-mâisen:

- #Hanub di #Hanusi Ho#g-a-lgaun lom-khâis di !Gailgaihes: !hûllare-lgauna #hâbasa i a ba ra dise;
- !Husâullkhasi !gao!gaoga !gailgai!nâ tsî #hanusi ho#g-a-sîsen-lgauna llkhawa oms;
- !Kho#gaxa lom-khâis tsî !husâullkhasi !norasasiba #khâ!nâs;
- !Gâsiba lari#uis tawa laros tsî !hûhâsi !û!lgâsa !gâ!lgâ!nâs tsîna;
- !Arulî ho!lgâ-lgaun di !guitiko-o!nâsiba loroloro tsî !goragusa !gâ!lgâba si!nâs;
- !Aeb ai hâ hâ, #gom!lgâhe llkha tsî llkhabahe llkha #haitsi !oabade llkhâe!nâ tsî #Hanub di !hûlgui-aisa !lgui#gamde lgus tsîna.

#Hanub ge marisi sîsen-hui-lgauna, !kharaga!nâgu lgaun !nâ ra harebasen, llnas lkha ne lgawise a #gaisa !haosi omkhâisens !harode ni !kholgaibe llkhase. !Nasa lammi #Hanub di ho#g-an dib, hîa (95% !kharuhâsen) ge #hanub di marina xu ra lkhi, hîa !guilguibe khoen di ho#g-an, #harugu-lkhain di ho#g-an tsî llkhati Southern African Customs Union's (SACU's) !khapa xu hâ #nû!khunidi tsîna !kho#gahâse – hoa!hub-aisi #harugugu di !nurib ase, llîba xun Namibia'ba a llani-lhuse. #Hanub ge

llkhati marina, lgora-lgauna xus tsîna ra !kho!oa, hîa #Hanub xa !Hon-khoebahe #Harugu-lkhain (SOE'n), !nore-luin tsî !nî main !lgui#amdi khemi ina xu, !nikhemigo !harib di marisi #gan-lgaun, #gae#guxasib #gan-lgaun tsî !lgui-ai marin tsîna !kho#gahâse.

!Arulîb ge #Hanuba marisi-lkhuwi-lgaun !nâ-u marina ra harebasen, !lgâ!nabe tamas ka io hoa!hub-aisi !lamaguga xus ka xawe, llna soas hîa ho#g-an tsî #opa!nâdi !nâ-u nira hâse isa !os !aroma. llna marin hîa ra !khuwihen ge halarora maris lkha ra matare-oahe.

!HAOSI MARI#NUI#UIS DI !NOB

llîb hîa hâ loasa !nob, 20017llî/18llî #hanub mari-kurib di mari#nui#uis dib ge a N\$62.5bn (#gaolkhaxa matare-lgaun – !khuwi-marin di matare-lgaun tsîna !kho#gahâse), hîa 1.7% di !arosens, hîa 2016llî/17llî mari#nui#uis di llkhawa-ko!gâsa xu hâse, hîa a N\$61.5 biljun'sa. #Oa!nâdi ge sao!gâgura kurigu !nâ #amse nira hâlgara, hîa N\$61.9 biljun's ai, 2018llî/19llî mari#nui#uis !nâ nira mâse tsî N\$62.7 biljun's ai, 2019llî/20llî mari#nui#uis !nâ nira si mâse. llna N\$62.5bn'sa xus ge N\$6.7bn'sa (10.8%) !haos di omkhâisens sîsen-udi !aroma ge a #nui#uihe, llnabas N\$50.3bn'sa (81.1%) #hanub di mari#nui#uis di sîsenxasin !aroma ge a #nui#uihe hîa, llnaba i llkhati surudeba !oaba-ais di matare-oasa, N\$5bn's (8.1%) gose, nesoab ai hâ mari-kurib !nâ ge a sise.

#Haitsi ho#g-an, 2017llî/18llî kurikha !nâros ge, N\$56.4 biljun'sa nira si!nâse ra aimûlgaruhe, 9.7% lkha, N\$51.5 biljuns gose nira lom-khâise, hîa llna ho#gab hîa 2017llî/18llî mari-kurikha !nâ ge a harehes tawa ra !gôa!gôahesa. Ne !gâ!lgâidi ho#gab !harib !nâdi ge !gaisa xu nira khoratuisensa ra !âubasenhe, !lnati i SACU's di #hawena xu.

Mari#nui#uis di !nuwusib ge 3.6% GDP'n dib lkha a !gui, hîa 2017llî/18llî mari-kurib !aroma ra aimûlgaruhe, !lnati i !gâ!lgâidi !nuwusib diga xub, hîa 6.3% tsî 8.3% GDP'n dib, 2016llî/17llî tsî 2015llî/16llî mari-kurigu diba ra #nûllkhaebase. #haitsi surudeb ge 4.1% lkha ni !guitikose i !khaisa ra !âubasenhe, GDP'n !aroma, 2017llî/18llî mari-

kurikha !aroma, lunis ai hâ !nâs, !lîs di 2016!lî/17!lî mari-kurikha diba xub, hîa 42.1% GDP'n dib aib hâse. Surudeb ge amase GDP'n !lga nira !nase isa ra aimûlgarubahe, sao!lgâgura kurigu !aroma, !naba i #hanub di ho#ga-lgauna !lawosase nira !gâi tsoatsoase.

MARI#NUI#UIS DI !GORA#GAS

!Hûhâsi !âb – hîa !Gau!nâs (!Gau!nâs, !Om-kurus tsî !Haosi#usib dis tsî !Gawî !Gau!nâs, !Khalikha-khâis tsî #Nuwillkhasib dis); Surigu !Guitikosib tsî !Gôaron !Kho#homis; #Urusib tsî !Hûhâsib !Oabadi; Sorosi #Gam#gamsen-lhurun, #Khasib tsî !Haosi !Oabadi; Ai!âkam Toro!kham-aon; tsî !Gâsiba !Ari#ui tsî !Hûhâsi !kho#homis hâna xu di#uisab ge – 2017!lî/18!lî mari-kurib di mari#nui#uis soab !nâ, !lîs ai kai marisi #nui#uisa ge a !kholoa, hîa a N\$26.9bn's tamas ka io 47.2%gu di loasa lawellguisa sîsen-us disa. !Nas ge !khati !na !lawosa #nui#uis hîa **!Gau!nâsa (N\$10.9bn'sa !Gao!gaob !Gau!nâs !aroma tsî N\$3.0bn'sa !Gawî !Gau!nâs !aroma) tsî #Urusib tsî !Hûhâsib !Oabade (N\$6.2bn'sa)** mâhes xa ra !llkha-kaihe. !Na !gawî #nui#uis hîa !Hûhâsib !âb !lga ge mâhes ge, !gâsiba lari#ui tsî !Hûhâsi ko!gâsa !gâilgâis ai a !am-mâisa, hîa nau #gâxa-lgaun !nâ-u, kaira-khoen di !llhâgorobe #hanub !kholoa maris di !arohes, N\$1,200 dollargu gose (N\$1,100 dollarga xu), #ûn marisâu-!khaedi khora#uihes tsî mario!nâ !Gau!nâsa sekondere !lgaunâsa !llkha-kaibas tsîna !kho#gahâ.

!Hûhâsib !Norasasib !âb – hîa #Gana!husi-lhon tsî !hub !nâ #Gâxa tsî #Oas; !Norasasib tsî !Awosasib (!Awa!nam'n tsî !Gâilgâi !Oabadi); !Khaubas; #Hanu-aisib, !Hôagao-!llaxasina ra !Kham!oa !Hûs Attorney Xenerali tsî !Nâu!gâ-!khain sîsen-lgaub hâna xu a di#uisab ge – !lîs a !gam!lî #nui#uisa nira !kholoa, !naba N\$12.4bn's tamas ka io 21.8%gu, loasa lawellguib !na sîsen-us disa nira !kholoa.

!Norasasib tsî !Awosasiba (N\$5.0bn's) hîa a kai !âsa ra !kholoase. Ne !âb !lga hâ #nui#uis ge Namibia'b di !gaisase ge a hobehe !norasasib, #khîb, !norasasib, !lawosasib tsî !lgaraga !kholgaibses !nâ-u ra di#uihe !khaisa !lawollawos soab !nâ nira hui, hîa !khati lom-khâis tsî

omkhâisens di ai!hun ase ina.

!Husâullkhasi !âb – hîa Marin-lhogu, Maindi tsî !Gaib; #Namibeb tsî !Narisarimas, Xukuruxasib, #Harugub tsî #Khari tsî !Aekub !Nob di #Harugugu Omkhâis, !Hana#gab, !Gammi tsî Hai-aib, !Au!khos tsî !Gam Huri-luib; !Huba !Khawa !Gora#gas, !Husâullkhasi Omkhâisens tsî !Haosi !Awellguib; tsî #Haiti #Harugugu hâna !kho#ga hâb ge – N\$8.6bn's tamas ka io 15.0%gu, !na lawellguisa loasa sîsen-us disa nira !kholoa. !Nabaxus, **Marin-lhoga (N\$4.1bn's, halarora matare-oade !lra#uihâse)** tsî **!Hana#gab, !Gammi tsî Hai-aiba (N\$2.2bn'sa)** !lîb a kai !âba nira !kholoase. Ne !âb !nâ hâ xun ge lom-khâis tsî omkhâisensa !oa a !numisa, hîa !husâullkhasi !lawosasib, !gâilgâb di !am#gaxasib tsî saogun di !am#gahes tsîna !kho#gahâse, hîa !haosi xukuruxasib #hawebe nira !khodana tsî #ûn !lawosasiba laro!nâ tsî aitsâma mâbasensa nira !lgaun#uise is !aroma.

!Uni-lam !lgaugao!gaob di !âba – hîa Sîsengu; !Nari-loabadi; tsî !lâllawa-lgaellares Texnologieb hâna xu a di#uisab – ge N\$4.6bn's tamas ka io 8.1%gu, !na lawellguisa sîsen-us disa nira !kholoa. Nau !gaura lammi hoab di !lgaugao!gaob di #nui#uis ge **!Nari-loabade (N\$3.7bn)** nira mâhe. Ne #nui#uis ge lom-khâis !am#gaxasib !lgaugao!gaoba nira !kho#ga, !nas !kha Namibia'b !lîb di !lurus, !kharisi xun !khaib ase ni ise is disa ra !lgu !khaisa !lawollawos !aroma.

#Gae#guixasib di !âb – hîa Presidenti beres; #Guro Minister's di beres; !Haosi #Nûs; Auditeer Xenerali; Hoa!hub-aisi !Gaellaredi tsî Sîsen!lreb; !Haosi !Awema-Inans; Sîsen#noabas; Xukuruxasib !Gaellaredi tsî Sîsenga #Nuwis; Kai-la tsî !Garo-la Omkhâis; tsî !Hûixasib di !Hûs hâna xu a di#uisab – ge N\$4.4bn's tamas ka io 7.8%gu, !na loasa lawellguisa sîsen-us disa nira !kholoa. !Nabaxus ge **Kai-la tsî !Garo-la Omkhâisa (N\$1.9bn's)** hîa !lîs kaise a #am !âsa nira !kholoa. Ne !âb !oa hâ #nui#uis ge #ganaga hâ !lawosasib tsî !gâilgâisa !oba-aisa !hu-lâ-i !llkhaellnâsa !oa a !numisa, !khati !am#gaxasib tsî !llkhasib marin dib tsîna !kho#ga hâse.

#HANUB MARIN DI #GAO#KHEREDE TAMAS KA IO AI|GAUDI

- #Hanub Marina llKhawa-ho-oas #Nui#ga-Igaub Saoguba, hoaraga lharigu, #hanub marin soab lnâba, mîsa sîsen-laaeb lnâ lam+gas.
- !Uru lhorob #hanub marin ge !khusib-ai !gao!gaosa #hanub marina khora#uis ai nira hâ, llnas lkha !uru-lharode lgailgai!nâs !aroma, llnas llkhatib lgui!nâxasib di !Khusib-Hares #Hanub Maris ase nira ise.
- #Hanub marin di #gao#kheres tamas ka io aillgaus, #khari-xun ais ge llkhati nira omkhâihe.
- SACU's di lhûlguitimisa !kholgaibes soab !nâdi ge llaras di lgui+amdî, !kharin tsî #gae-xun aide nira larsen.
- #Gao#gao!nâra #Hanumas ge llKhawa hâ ho#gab di #nui+gas !aroma nira lguihe, hîa llîs di sîsenxasiba, 1's !Hoa#khaib dis 2018llî kurib lnâ nira tsoatsoase ra !âubasenese.
- Di#uisa khora#uis, lasa !Hûl!aresa #Hanub Marin #Gae#guixasib sîsen-lgaub dis ge kurib lgaib soab lnâ nira #nallnâ, llna sîsen-lgaub di loasa khora#uis, 2018llî kurib soab lnâ nira #nallnâse.
- #Hanub marin di #gao#kheredi tamas ka io aillgaus, !hub lluib di xn ai hâ #hanub marin di lari#uis ge !âl!huru-ao-i !nâ-u hâ !hoa#harugu sîsenxasib !nâ-u nira #gao#kherehe.

MÛSA #HANUB HA|ARORA-MARIN

Saora larodi ge mûsa #hanub halarora maris tawa nira dihe, hîa 22las !Khan-Igôab dis ai, 2017llî kuriba xu nira sîsenxa tsoatsoase ise, SACU's di lhûlguitimis di #gao#kheresa !oa.:

- llHamsa !Khai-lkhari-e 12c'ga 340ml'gu ai
- Tsaura-Wyn-e 23c'ga 750ml'gu ai
- IGaisa Wyn-e 26c'ga 750ml'gu ai
- IGûra Wyn-e 70c'ga 750ml'gu ai
- Ciders tsî !khari-e #ga!nâsa hai#ûna xu di#uisa !khari-e 12c,340ml'gu ai
- IGaisa A-xuna N\$4.43 marisa 750ml'gu ai

- Saruna N\$1.06 marisa 20 saruna uhâ pakkies !aroma
- Sarun Tabaka-e N\$1.19 marisa 50gu ai
- Pyp tabaka-e 40c'ga 25g ai
- Cigargu N\$6.58 marisa 23g ai

#AM SÎSEN-US |GON|GON!GAODI

#Gae#guixasibb !âb

Khorasa #Gae#guixasib di !âb ge saogun, hîa: !Gâ!lgâisa #Gae#guis !Haosi-lharib ai; !Anu tsî !Uri-llgam Sîsenxasiga Kai-la-lkhain, kai!nâ-lkhain, #haruguxa tama-lkhain tsî !garo-la !khain lnâ; #gâ!nâgura llgaogu #gae#guis tsî Gurisagusis tsîna !kholgaras khemina nira !kho+ga.

|HÛHÂSIB !NORASASIB !ÂB

Marin hîa ne !âba a #nui#uisaban ge saugun hîa: #Hanusi Xoa-mâisens; #Khawadiba !Hoa#ams; #Oa#amsa !Awa!nam !Gaiba !khodanas, !Kho-om !Oabadi llKhawa#nuwihes tsî #Hanu-aisib di #Gae#guixasib khemi ina lam+gas ai a !am-mâisa.

!HUSÂU|KHASI !ÂB

!Husâullkhasi #nui#uis ge saugun hîa, Ho#gaba Harebasen tsî #Gae#guis; llKhawa !Asalasahe llkha !Nân-lgaib; !Narisarimas di Omkhâisens; !Guiridi tsî #Harugub di Khora#uis; llKhasiba ra mâ #Namibeba !Gâ!lgâi!nâs, !Gurihâ !âb Omkhâisens dib; !Hanab tsî llGam-#garib !Gâ!lgâidi; llGammi llgau!gao!gaob Omkhâisens; llGam-#garib di khora#uis tsî !Hu-lân illkha-kaibas, !Gora#uis tsî llKhawa-hâ-lkhai-mâs khemina a #âibasa.

|HÛHÂSI !ÂB

#Nui#uis ge saogun hîa; Ai!âkam Toro!kham-aon di Kolgâs; #Khamisib di llKhallkha-khâis tsî Omkhâisens; !Gawi tsî !Aelkho-lkhain Kolgâ !Oabadi; #Urusib Sîsen-lgaub !Awellguin tsî !Khodanas; Sîsen-Inoba Oms Surigu ai !gao!gaosa !Kho#humi-lgaun !aromas, #Am llGau!nâs, Sekondere llGau!nâs, !Gawi llGau!nâs; tsî !Omkuu llGau!nâs tsî llKhallkha-khâis khemi ina a #âibasa.

|G|GAU!GAO!GAOB !ÂB

Marin ge saogun hîa !Uri-daob !Gaellare-lgaun Omkhâis, !Kholgaibes tsî !Gâ!lgâis; Daob

Omkurudi tsī !Gāi!gāidi; !A#uisab !Nari-lgaun
 Ilgau!gao!gaob; tsī Hurib-aib !Oabadi tsī !Hub
 !nā hā !lGammi-aib !Nari-lgaun Ilgau!gao!gaob
 Omkhāis khemi ina !oa a dawa#nuisa.
 Ilgau!gao!gaob di !āb ge khoen di ūilgauna
 ukhāi!nā tsī #haruguxasiba #khanuse !gū-kais tsī
 !husāullkhasib !aroma kaise a #hābasa.

I|GAU!GAO!GAOB OMKHĀISENS

(2017!lī/18!lī #hanusi mari-kurib soab !nā)
 • N\$934mn's daob om-kurudi tsī !gāi!gāis !aroma
 • N\$740mn'sa luri-daob !gaellare-lgaun
 omkhāis, !kholgaibe tsī !gāi!gāis !aroma
 • N\$475mn'sa !lgammi ilgau!gao!gaob omkhāis,

- !kholgaibes, !gāi!gāihes tsī sisenxasib !aroma
- N\$286mn'sa !a#uisab !nari-xun ilgau!gao!gaob
 !aroma
- N\$206mn'sa !lguiridi tsī #harugub khora#uidi
 !aroma

|HŪHĀSI I|GAU!GAO!GAOB OMKHĀISENS (2017!lī/18!lī #HANUSI MARI-KURIB SOAB !NĀ)

- N\$310mn'sa #Urusib sisen-lgaub lawellguin
 tsī #gae#guis !aroma
- N\$429mn'sa #am !lgau!nās !aroma,
- N\$50mn'sa !gawi !lgau!nās !aroma,
- N\$76mn'sa sekondere !lgau!nās !aroma

OMANENEPARISIRO JOTJIMARIVA TJEHI OTJIKUAJE?

Omaneneparisiro uotjimariva tjehe ondando jotjimariva ndjituapo oukahu kutja Ohoromende maiuungovi otjimariva nauina kutja matjiungurisavi. Omaneneparisiro uotjimariva jetuamo (pendje okurira orutuu ruoviungura) vyombura, mo Namibia pukeuta mu Kozonyanga tijeri 1 nga ku Seninarindi tijeri 31 kemo rombura jotjimariva ngamua aihe, ndjazikama momieze 12. Omaneneparisiro uotjimariva jetuamo Omaunguri-Uekueze Uondondo Jomaungirisiro (MTEF), ngazikama komasasanekero kovihite nauina ovipite koure uozombura 3 ndumazeja.

ONGUAJE OMANENEPARISIRO UOTJIMARIVA TJERI OMANAHEPERO?

Omaneneparisiro uotjimariva tjehe omanandengu mena rokutja jena otjiungura otjinandengu mokujandja ozomburo ozonandengu zotjimariva Kohoromende okuungurisa momaetero uomoviungura kozondando zomekuriro uotjiuana, ombura jotjimariva ndji 2017/18 maitara kovinenge hamboumue mbui:

- Omazikamisiro Mondero-jomekurisiro Kembo Romauanekero uotjimariva: Okujeta omarundurukiro puperi ohepero;
- Okujandja omasa kotutavi tuombuiko tozongunde nauina okutungurura omerityakaneno uozomburo zotjiuana;
- Okujandja oruvara komekuriro jemue nauina omatandaukiro uongorongova momuano omupe uoungetjeja;
- Okujandja ohambuarakana komaisapero uousyona nauina omarundurukiro uongaro jehupo;
- Komurungu okujandja ohambuarakana komahenunino uomahitisiro uotjihite tijijihatu pamue nauina okumuna ondoneno momahanasaneno uoutumbe;
- Okujandja oviungura moruveze, nondikameno nauina oviungura ovihepua mbyapuire ovandu avehe nauina okujenenisa otjiungura tjourizirira uohoromende.

Ohoromende ipaha ozomburo zotjimariva momiano peke mondando jokujenenisa imbo mbyatamunua kombanda otjomaundjiriro komekurisiro uotjiuana.

Otjingi tjovihite Mohoromende (kombanda ozo 95%) tjiza komasutiro uotjijamurongo kovina tjimuna otjijamurongo tjomundu kourike, o profita jozongetjeja, ovirandua nauina oviungura vyarue mbiungurisua ovarande (Kotjijamurongo Tjokovirandua Tjitiuezia), omauni, nauina omarundurukiro okuza ko Southern African Customs Union (SACU) – otjivijakurua jomarandisaneno pondondo jouje – o Namibia meri Ehi Okanepo. Ohoromende uina iuonga ovihite okuza kozomburo tjimuna ovihupe ovinenunua Kozonganda-Ouini Uohoromende (SOEs), omaue omahuze nauina ovisutua okuza kozongoporo uina ovisutua vyarue, ovimariva vyoviungura, ozomberero nauina ozondjo.

Komurungu, Ohoromende iuonga otjimariva mokujazema otjimariva, kutja okuza monganda poo kotupa tuotjimariva tuondondo jouje, okupata ondovi pokati kovihite nauina ovipite. Otjimariva otjijazemua tjisutua okujarurua kovajazemise novikuatua

OUNENE UOTJIMARIVA TJEHI

Ounene uotjimariva tjehe ko 2017/18 kemo rombura N\$62.5 omatau (mumuna ovisutua vyarue otjakoveta – ovimariva ovijazemua) tjimatjikuramene omaerurukiro 1.7% okuza komataruriro uo 2016/17 komaneneparisiro uotjimariva N\$61.5 omatau. Ovipite ngunda mavikara nao mozombura ndumazekongorere, pondondo N\$61.9 omatau mo 2018/19 nauina N\$62.7 omatau mo 2019/20. Mo N\$62.5 omatau, N\$6.7 omatau (10.8%) jajandjua komaungurisiro uomekurisiro uotjiuana ngunda N\$50.3 (81.1%) tjajandjua koviungura vyohoromende, ngunda komasutiro uozondjo novihohua ondengu jotjimariva N\$5 omatau (8.1%) membo rombura jotjimariva ndji.

Ozomburo zotjiuana mo 2017/18 zasanekua N\$56.4 omatau, omekuriro uozo 9.7% okuza N\$51.5 omatau uovihite mbyasasanekua kutja vyaongua membo rombura jotjimariva ndji 2016/17. Inga omarundurukiro momauongero uovihite tjinga apeundjirua kutja mapekara-nomasa-puindi papeundjirua ijo ovihite vyo SACU.

Omarurumino uetota momaneneparisiro uotjimariva jena 3.6% jomahakero Uoviungurua Vyomonganda kemo rombura jotjimariva ndji

2017/18, tjiimatjikuramenepo omarundurukiro okuza komarurumino uetota uozo 6.3% nauina 8.3% Uoviungura Vyomonganda mo 2016/17 nauina 2015/16, peke-peke.

Ozondjo zotjiuana mazeundjirua ozondikame pondondo jozo 41.9% Joviungura Vyomonganda mo 2017/18, omauiro okuza mo 2016/17 pondondo jozo 42.1% Joviungura Vyomonganda. Ozondjo zo Viungura Vyomonganda avitataimbua okuja ozombamba Noviuungura Vyomonganda mozombura ndumazeja otjombuanekero jembo rombura jotjimariva okuuta okurundurura ondikameno kembo rombura jotjimariva.

OMAHANENO UOTJIMARIVA TJEHI

Otupa tuotjiuana – mumuna Omahongero (Omahongero, Ovimehua nauina Ombazu nauina Omahongero Uokombanda, Omajandjero uounongo nauina Omatuapero uoviungura); Ondekiro Japamue nauina Onduno Ombua Jovanatje; Ouveruke nauina Oviungura vyo Tjiuana; Omanayando, Omitanda, nauina Oviungura Vyo Tjiuana; Ovarue Ovakuru; nauina Omaisapero Uousyona nauina Ondunino Jotjiuana – kuajandja otjimariva otjingi momanenepariro uotjimariva mo 2017/18 kembo rombura jotjimariva, otjimariva tijjandjua Komahongero (N\$10.9 omatau komahongero uombutiro nauina N\$3.0 omatau ko Mahongero Uokombanda) uina Ouveruke nauina Ondunino Jotjiuana (N\$6.2 omatau). Omajandjero uotjimariva tjokombanda kovingura vyotjiuana omondando jokuhenuna ousyona nauina okujeta omarundurukiro monduino jotjiuana okukara norupa momiano omingi, okujera otjimariva tjomomueze tjovakurundu okuja N\$ 1. 200 (okuza N\$ 1. 100), omatuapero uotuveze tuomajandjero uovikurya nauina omajandjero uomahongero otjari pondondo jozo Skole nda zokombanda.

Ondjeverero Jotjiuana – mumuna Ovinenge Vyomokoto Uehi nauina Ondjeverero Pomikoka omikonde vyehi; o Police nauina Ondjeverero (o Police nauina Oviungura Vyoondorongo); Orupa ruovita, Oveta; Ondjuririro Jomariro Uuoini Uotjiuana; Ohahende Onene Johoromende; nauina Orupa Ruozombanguriro – matumunu otjimariva tjokombanda pondondo oitjavari, vamunu N\$12.4 omatau poo ozo 21.8% jotjimariva atjihe tijjatandua okuungurisia. Motjimariva hi, Orupa ruo Vita (N\$5.7 omatau) nauina Ondjevero nauina

Noukohoke (N\$5.0 omatau) matumunu otjimariva otjingi. Omajandjero kotupa hui maevatere kutja ongutukiro ja Namibia ndjamunikua pouzeu nauina oujara uokuzikua okutuuringira mohange, ondjevero jotjiuana, oupore nauina omazevea uoveta, tijjiri otjina tijtiundjiruako komekuriro nauina ondungiro.

Orupa ruombuiko – mumuna Otjimariva; Ozongoporo nauina Ovijandja masa; Ozondendera nauina Ovaryange; Ozongetjefa, Omarandisasano nauina Oungetjefa Ouiti nOuopokati Nomekurisiro; Otutumbo Novikunua, Omeva nauina Omahua; Omahundju nauina Ozomburo Zomokuvare; Omatunino Uehi; Omekurisiro Uombuiko nauina Omatyero Uoviungura Vyotjiuana; nauina Ozonganda Ohinga Kohoromende – mazemunu N\$8.6 omatau poo 15.0% uotjimariva atjihe tijtatyeya okuungurisia. Motjimariva hi, Otjimariva (N\$4.1 omatau, mumuhina otjimariva otjihohua otjisutua) nauina Otutumbo Novikunua, Omeva nauina Omahua (N\$2.2 omatau) mazemunu otjimariva tjokombanda. Ozomburo motupa hui zahungamisua komekurisiro nauina omaryameno uokomurungu okutuuringira momazikameno uotutavi tuombuiko peke, omatundumasiro uoutumbe, nauina omaetero uomaunguriro uozo project ndumazetuara komatandavarisiro uomiwepeo nauina okujera ondjeverero jovikurya nauina omerikurumaneno.

Orusenina, Orupa ruoviungurisia – mumuna Oviungura; Ovitoore; nauina Ondjivisiro nauina Omahakaeneno Nounongo Uakandino – matumunu N\$4.6 omatau poo ozo 8.1% motjimariva atjihe tijtjatandua okuungurisia. Otjimariva otjingi morupa ndui ruoviungurisia mavijandjua Kovitoore (N\$3.7 omatau). Omajandjero uotjimariva nga jatanderua omekurisiro-nomaeruri uoviungurisia okukuizika kutja o Namibia rijenenise ouziririra uaro mokutja arire ehi morukondua mumaunguriro uoviungura vyorukondua.

Orupa ruomananeno – mumuna Omberoo Jotjiuru tjehe; Omberoo Jomistera Ondenga; Ondjiuro Ondye Joveta; Omutare Uomambo Uohoromende; Omaunguriro Uakumue Pondondo Joue nauina Omaunguriro uakumue; Ondjiuro Ondye Jozoveta Outjavari (Otjirata tjo Tjiuana); Ovaungure, Ongaro Ombua Kuena Ovaungure nauina Omatuapero Uoviungura; Omaturiro Uovihuro nauina Omekurisiro Uotukondua Tuokombanda; nauina Orutu Ruomatoororero – matumunu N\$4.4 omatau poo ozo 7.8% motjimariva atjihe tijtatyeya

okuungurisiua. Motjimariva hi, Omaturiro Uomovihuro nauina Omekurisiro Uotukondua Tuokozombanda (N\$1.9 omatau) mavemunu otjimariva tjokombanda. Omajandjero uorupa ndui majehungamisiua mokujeta amarundurukiro momaunguriro uomoukoto nauina omajandjero uoviungura vyomajandjero uehi nauina omatundumanisiro uourizirira nauina ondengu jotjimariva.

OUMUNE UOTJITJAMURONGO MBUATUUAPU

- Omaetero momaunguriro Uotjijamurongo Tjokombanda Omiano Vyokutja Tjimunike motupa atuhe nondjivisiro ndjajandja otjakoviungura vyombura.
- Omatuapero Uomahenunino Uotjijamurongo ngumaetandavara okujandja ouua-mbuatandua okuza komahununino ngumajeta oamrundurukiro Komahununino Uotjijamurongo Tjokutuna Outumbe, okuza motupa kaani tuouini.
- Oumune uomahenunino uotjijamurongo Okurundurura Nokutuapo ongunde ondikame Komahenunino uotjijamurongo mondondo onditi maijetua momaunguriro.
- Okukaenda pamue nonduvasaneno jo SACU, omaunguriro uovisutua komavinu nauina omakaja matjijeruruka.
- Oveta ndjimajandjere omazikasiro uorupa Ndumaruuo Otjijamurongo matuua kotjiriro, orupa ndui maruundjirua okuuta okuungura me 1 ra Kozonyanga, 2018.
- Omaisapero Uomananeno Uotjijamurongo Omauanekua maeja momaunguriro momakaendero uombura 2018 momaetero uomaungurirom uomaunguriro nga.
- Oumune uomaisapero uotjijamurongo nomatiro uondjenda nauina omaisakero Otjakotjihite Otjijamurongo nauina Otjisutua Kovirandua mavituapo okutuuringira momahakaeneno kuena ovanarupa avehe.

OTJITJAMURONGO KOVIRANDUA

Mbimavikongorera mba omaerurukiro kovihenunua okuza mutjejeri 22 ku Tengarindi 2017,

otjatjipeundjirua Otjakonduvasaneno jo SACU:

- Omanuua o Malt beer 12c mekende poo okandoha 340ml
- O Wine 23c mekende 750ml
- O wine jarue 26c mekende 750
- O wine omuhoko uarue 70c mekende 750ml
- Omanuua nga ngaungurua povihape 12c mokandoha/ekende 340ml.
- O Spijatosa N\$4.43 mekende 750ml
- Omakaja N\$1.06 mokapaki kukena okaja 20.
- Ousarute N\$1.19 ondengu jo 50g
- Omakaja uokonyungu 40c ondengu jo 25g
- Omakaja omuhoko uarue N\$6.58 ondengu 23g

OVIUNE OHONGORO VYOMAPITISIRO UOTJIMARIVA

Orupa ruomananeno Ondandavarero jorupa ruomananeno muna oviungura tjimuna mbi: Omarundurukiro Uomananeno Motupa tuehi pozondondo; Omajandjero uomeva movihuro, ovihuro vyopokati nauina ovihitisiua/nomatukondua tuokozombanda tuatutjikusisiua nao; okujandja omasa; nauina omazikamisiro uoujara uotjingi tjivira nauina Oupamue.

OTUPA TONDJEVERERO JOTJIUANA

Otjirimariva tjitjajandjua kotupa tui okujeta momaunguriro oviungura tjimuna mbi: Omatjangisiro Uovature; Omatjururi Uozongaturi Ziveta; okutiza o Police Jondondo Jokombanda; Omatunino Uovovamburua; mauina Omananeno Uoveta.

OTUPA TUOMBUIKO

Omajandjero uotjimariva kotupa tuombuiko jatanderua koviungura tjimuna mbi: Okupaha Ozomburo nauina Omananeno; Omaunguriro Uorutjeno Omape; Omekurisiro Uorupa Ruovaryange; Omapuikro nauina Omatundumanisiro Uomarandisaneneno; Okutuna Ongaro Ndjimajandjere Ouveruke Otupa o Private Komekurisiro; Omatunino Uomakunino nauina Omakondero Uovikunua; Oviungurisiua Vyomeva, Omatjukisiro Uorupa ruomahundju; nauina Omarandero Uehi, Omahandjauriro nauina Omahandurusiro.

ORUPA RUOVIUNGURA VYO TJIUANA.

Otjimariva tjajandjua momaunguriro uoviungura tjimuna Ovarue Ovakuru' Ondunino Jotjiuana; Omitanda Nomajandjero Uounongo nauina Omekurisiro;

Omajandjero Uounongo nauina Oviungura Vyouveruke; Oviungurisiua Vyondunino Jouveruke nauina Omananeno; Omatungiro Uounongo mondando Jondekiro Japamue; Omahongero Uokehi; Omahongero uo Skole jozokombanda, Omahongero Uokombanda; nauina Omahongero Uoviungura vyo Komake nauina Omajandjero Uounongo.

ORUPA RUOVIUNGURISUIA

Otjimariva tjohungamisiua koviungura tjimauna Omatunino Uorutenda ruomahina, Omatunino nauina Omatungururiro; Omatunguro Uozondjira nauina Omatungururiro; Omatuninino Uomakaendero UomeYuru uozondera; nauina Orupa ruoMokuvare nauina Oviungurisiua Vyorupa ruo Meva. Orupa ruoviungurisiua ruhepua kokujeta omarundurukiromongaro johupo jovandu nauina omaunguriro uoviungura vyozonegetjefa nauina mombuiko aihe moubombi.

OMATUNGIRO UOVIUNGURISUIA (MORUVEZE NDUI 2017/18 KEMBO ROMBURA JOTJIMARIVA)

- N\$934 omangete jajandjua komatungiro uozondjira nomatunino

- N\$740 omangete omatungiro uorutenda ruomahina, omatunino nauina omatungururiro
- N\$ 475 omangete komatungiro uoviungurisiua vyomeva, omatunino, nomatungururiro nauina oviungura

- N\$286 omangete koviune vyorupa ruozondera

- N\$206 omangete omapuikiro nauina omatundumanisiro uomarandisaneno

Omatungiro uoviune vyorupa ruondunino jotjiuana (moruveze ndui 2017/18 kembo rombura jotjimariva)

- N\$310 omangete korupa ruomaneno Uouveruke nauina ondyero
- N\$429 omangete komahongero uokehi,
- N\$50 omangete komahongero uozonganda zomahongero uokombanda,
- N\$76 komahongero uozo Skole nda zokombanda

OMUTENGENEKWATHANEKO GWOPASHIGWANA GWELONGITHO LYOSHIMALIWA OSHIKE?

Omutengenekwathaneke gwOpashigwana gwElongitho lyOshimaliwa ogwo ondugethaneke yoshimaliwa ndjoka ya ndjandjukununa mo nawa nkene Epangelo lya dhiladhila okugongela oshimaliwa oshowo nkene lya dhiladhila okulongitha oshimaliwa.

Omutengenekwathaneke gOshimaliwa ogwa kwatela mo elongitho lyokomumvo lyoshimaliwa (ihe kashishi pandjalulamasiku), moNamibia ohagu tameke okuza mesiku 1 Apilili sigo Maalitsa 31 **gomumvo** ngoka gwelongitho lyoshimaliwa, gwa kwatela mo oomwedhi 12. Omutengenekwathaneke kehe gwelongitho lyoshimaliwa ohagu kwatele mo Omutungilo gwElongitho lyOshimaliwa shUule wEthembo lyOpokati (*Medium Term Expenditure Framework – MTEF*), ngoka gwa kankamekelwa komatengenekothaneke giyemo oshowo oshimaliwa shi na okulongithwa muule womimvo ndatu tadhi landula.

OMOLWASHIKE OMTENGENEKWA THANEKO GWELONGITHO LYOSHIMALIWA GWA SIMANA?

Omutengenekwathaneke gwopashigwana gwelongitho lyoshimaliwa ogwa simana oshoka otagu dhana onkandangala ya simana unene mokugandja oonzo dhopainiwe (iimaliwa) kEpangelo opo li yi longithe mokutula miilonga iilalakanenwa yalyo yopamapendulopo gopashigwana, nomutengenekwathaneke gwelongitho lyoshimaliwa shomumvo nguka – 2017/18 otagu tsu omuthindo iinima ihamano (6) ya simana tayi landula mpaka:

- Ekalekopo lyEnkondopaleko lyEkoko lyliyemo: Okweetitha po iinima mbyoka yi wetike mpoka tashi vulika;
- Okunkondopaleka lyiyetiithipo yemona/eliko oshowo etungululo lyiigameni yemona/omuthika gwoshimaliwa
- Okuyambidhidha ekoko nemona/eliko lya kwatela mo oshigwana ashihe paendondo dhayooloka
- Okugandja sha koonkambadhala dhokunengeneka onkalo lyoluhepo oshowo okunawapaleka onkalonawa yopashigwana;

- Okushunitha natango pevi onkalo yomwaka gopaiyemo nokusindana niinima tayi lalakanene etopolelathano lyuuyamba
- Okugandja omayakulo gepangelo pethimbo, ge shi okwiinikelwa noge na ombiliha oshowo okugwanitha po iinakugwanithwapo/omauvaneko gepangelo gopaekondalaka

Epangelo ohali gongele oonzo dhopashimaliwa pamikalo dhayooloka opo li vule okwaadha iilalakanenwa/iishonekwa yopamapendulopo gopashigwana nenge yoshilongo.

Oyindji yomiyemo/oonzo dhopashimaliwa dhEpangelo (dha konda (95%) ohayi zi miifuta yoompale/ooteekisa hadhi zi kiinima ngaashi oompale okuza koondjambi dhaaniilonga oohandimwe, iiyemo yiimaliwa yomahangano/ookampani, iilandomwa nomayakulo ngoka haga futilwa kaalongithi /ookasitoma (Otekisa Ya Gwedhwa kOngushu yilandomwa/Omayakulo), omatungo/omaliko gwontumba oshowo oongeshefa/okulanditha; pashiholelwa ooteekisa dhiilandomwa hayi etwa moNamibia okuza pondje), oshowo iihohela hayi zi kEhangano lyilifuta yUukumwe wlilongo yaAfrika (*African Customs Union*)-ongiiyemo yopaipindi yopaigwana, moka Namibia e li Oshilyo-Longo. Epangelo ohali gongele wo iiyemo/oshimaliwa okuza moonzo ngaashi okuza miipambuliko mOmahangano gEpangelo (*State-Owned Enterprises – SOEs*), okawe oshowo iifuta yilwe hayi zi moonzo dhiilikolomwa yomoomina/iikwamina, oshowo iifuta yayooloka, iifuta yomayakulo gopambelewa, iifuta yomapogolo/omakaulonyanga gwontumba nosho tuu.

Oshikwawo sha gwedhwa po, Epangelo hali gongele oshimaliwa/iiyemo pakulya omikuli dhiimaliwa/okuhehela oshimaliwa, tashi vulika okuza momalanditho gomoshilongo nenge gopaigwana, okuthitika omwaka pokati kiyyemo oshowo elongitho lyoshimaliwa. limaliwa ya hehelwa/ya liwa omikuli ohayi galulilwa aagandji yayo kwa gwedhwa iihohela.

UUNENE WOMETENGENEKWATHANEKO (OMBANDJETA)

Omuyalu aguhe kumwe gwomutengenekwathaneke

gwelongitho lyoshimaliwa shomumvo 2017/18 ugu li poobiliyuna omilongo hamano nambali, oshikwanu ntano (N\$62.5bn) (gwa kwatela mo iifuta ayihe yepangelo – okufuta omikuli), shoka shi li eyopombanda nopelesenda yimwe oshinkwanu heyali (1.7%) okuza kombandjeta 2016/17 ya thikama po N\$61.5 billion. Elongitho lyOshimaliwa otali ka kala lya faathana omimvo tadhi landula, N\$61.9 billion momimvo dhika 2018/19 oshowo N\$62.7 billion momimvo 2019/20. Oshimaliwa shi thike N\$6.7 billion (ano 10.8%) okuza mombandjeta ndjika N\$62.5 billion, osha nuninwa okulongithwa pamapendulopo gwoshilongo, omanga N\$50.3 billion (81.1%) shi li ombandjeta yepangelo, omanga okufuta iihohela yomikuli taku kutha po N\$5 billion (8.1%) momukokomoko gwomutengenekwathaneke gwelongitho lyoshimaliwa shomumvo nguka.

liyemo yEpangelo yomutengenekwathaneke gwelongitho lyoshimaliwa shomumvo 2017/18 oya thanekwa/tengenekwa yi kale N\$56.4bn, shoka shi li ekoko paepesenda 9.7% okuza miyemo/oshimaliwa N\$51.5 billion kwa li sha thanekwa okugongelwa pamutengenekwathaneke gwelongitho lyoshimaliwa shomumvo 2016/17. Ehwepopalo ndika paiyemo okwa tegelelwa li etithe po oshizemo sha kola lela shi vulithe shoka kwa li sha tengenekwa okuza koSACU.

Oshimaliwa inashi ihwapo shi thike paepesenda 3.6% dhEkoko lyiyemo mOshilongo (GDP) okwa tegelelwa shi holoke pamambo gomumvo 2017/18, shoka sha kalela po ehwepopalo okuza kompumbwe yoshimaliwa inashi ihwapo shoopesenda 6.3% oshowo 8.3% yEkoko lyiyemo yomOshilongo pamambo gomumvo 2016/17 oshowo 2015/16. Onkalo yomikuli dhepangelo okwa tegelelwa yi kale ya ngungumana paepesenda 41.9% dhEkoko lyiyemo yomOshilongo pamambo gomumvo nguka 2017/18, shoka shi li egwopevi kashona pandondo yomambo gomumvo gwa zi ko 2016/17 ngoka ga li 42.1% dhEkoko lyiyemo yomOshilongo. Omikuli okwa tegelelwa dhi gwe pevi pandjele yEkoko lyiyemo yomOshilongo momimvo tadhi landula molwenkondopalo lyoshimaliwa ndyoka lya tameka okuhwepopaleka onkalo yoshimaliwa.

ETOPOLO LYOSHIMALIWA SHOMUTENGENEKWA THANEKO/OMBANDJETA

Oshikondo shOnkalonawa yOshigwana – shoka sha thikama po mElongo (Elongo, Omaunongo nOnkuluhedhi oshowo liputudhilo yElongo lyOpombanda; Onkalonawa yOpauthike-pamwe wOpaukakwashike-ko-kantu nOnkalonawa yAanona; Uundjolowe nIlonga yOnkalonawa yOshigwana; Omaudhano, Aanyasha nIlonga yOpashigwana; linima yOonakulwa Aakulu oshowo Enengeneke lyOnkalo yOluhepo nOnkalonawa yOshigwana – oya pewa iipambu iinene mombandjeta yomumvo 2017/18, ya mona N\$26.9bn nenge 47.2% dhiimaliwa ayihe kumwe ya thanekwa okulongithwa.

Shika osha ningwa ngeyi molwesimano lyoshimaliwa oshindji shoka sha pewa **Oshikondo shElongo lyOpetameko N\$10.9bn; Elongo lyOpombanda N\$3.4bn nOshikondo shUukalinawa nOnkalonawa yOshigwana (N\$6.2bn)**. Egwandjo lyoshimaliwa oshindji nenge lyoshimaliwa shi li pombanda koshikondo shonkalonawa otali lalakanene enengeneke lyonkalo yoluhepo neyambulopo lyonkalonawa yoshigwana okupitila moonkambadhala/ooproholama dhiilwe dhi nasha noshimpungu shika, ngaashi egwedhelo lyiimaliwa yaakulupe/openzela/oshikwiila shaakokele shi kale ngashingeyi N\$1 200 (okuza N\$1 100); etulomiilonga lyoompungulilo dhoondja/iikulya (*food banks*) oshowo egandjo lyelongo lyoshali kaalongwa moosekundosisola dhepangelo.

Oshikondo shEgameni lyOshigwana – shoka sha thikama po mUuministeli wlikwameni nOmatembu; Egameni (Opolisi nIlonga yOondholongo); Etanga lyAakwiita Uuministeli wUuyuuiki; Okomisi yOkukondjitha lIlonga yUulingilingi; Hahende-Ndjayi gwEpangelo nOompangulilo - otayi ka mona oshimaliwa oshititatu pauwindji, sho tashi ka mona N\$12.4bn nenge 21.8% yomiimaliwa ayihe ya thanekwa okulongithwa.

Shika oshi li ngeyi molwaashoka Uuministeli wEtanga lyAakwiita otawu mono (N\$5.7bn) omanga Opolisi (N\$5.0bn), ano uuministeli mbuka wopaali otawu ka mona iipambu

iinene lela. Egandjo koshikondo shika otashi kwatha okushilipaleka kutya emanguluko lyaNamibia ndyoka lya za momazigudhe otali kwashilipalekelwa po okupitila monkalo yombili, egameno lyaakwashigwana, egameno lyoshilongo oshowo okukaleka po ooveta nelandulathano moshilongo, iinima mbyoka ya simana unene konkalo yekoko nehumokomeho.

Oshikondo shEmona/Eliko – shoka sha thikama po mUuministeli wlimaliwa; Oomina nlikwankondo; Omidhingoloko, Omatalelopo; likwafambulika, lipindi nOmapendulopo gOongeshefa Oontshona nOdhopokati (*SME Development*); Uunamapya, Omeya nOmakuti, Oohi nOonzo dhOmfuta, Elundululo lyEvi, Omapendulopo gEliko/Emona nOmathaneko gOpashigwana/Oshilongo; nOmahangano gEpangelo – otayi ka mona N\$8.6bn nenge 15.0% yomomuyalu aguhe kumwe gwelongitho lyoshimaliwa shokomumvo. Mushika, **Uuministeli wlimaliwa (N\$4.1bn, inamu kwatela iifuta yihihohela) oshowo Uunamapya, Omeya nOmakuti (N\$2.2bn)**, ano omauministeli ngaka ogo taga ka mona iimaliwa oyindji unene komauministeli omakwawo.

Oonzo miikondo nenge uuministeli mbuka odha nuninwa ekoko neyambulopo okupitila monkalo yi li nawa yemona enene lya kola, eyambulopo lyuuyamba netulomiilonga lyooprojeke tadhi ka etitha po nenge tadhi ka endebeleka oshishonekwa/ oshilalakanenwa sheputuko lyopashigwana nokuyambula po omithika dhiikulya ya gwana oshowo eithikamenopo.

Huginina, Oshikondo shOmatungo/liyakulitho -shoka sha thikama po mUuministeli wlilonga, Ondalasipota, Omauyelele nOmakwatathano gOpautekenika otawu ka mona N\$4.6bn nenge 8.1% yomuyalu gwelongitho lyoshimaliwa sha tengenekwa/thanekwa. Oshimaliwa oshindji sha gandjwa koshikondo shika shomatungo/liyakulitho otashi ka gandjwa **kOndalasipota/Omalweendo, (N\$3.7bn)**. Egandjo ndika lyoshimaliwa otali ka etitha po ekoko nokuyambula po omithika dhiyakulitho/omatungo, okushilipaleka Namibia a ninge oshilongo shoka shi na iiyakulitho ya pumbiwa muumbugantu waAfrika.

Oshikondo shililonga yOmayakulo/Oombeleva – shokashathikamapo mOombeleva yOmupresidende; Oombeleva yOmuprimaminista; Omutumba gwOpashigwana; Oombeleva yOmuyaluli - Ndjayi; Omakwatathano gOpaigwana nOmalongelokumwe; Oraata yOpashigwana; linima ya guma Aaniilonga/ Aagandji yililonga, Omakwatathano gAaniilonga/ Aagandji yililonga oshowo Etotepo lyOompito dhlilonga; Omapendulopo gOmahala gOondoolopa nOmahala gOkomikunda; oshowo Okomisi yililonga yOmahogololo moNamibia –otayi ka mona N\$4.4bn nenge 7.8% dhiimaliwa ayihe kumwe ya nuninwa okulongithwa momutengenekwathaneko. Mushika, **Omapendulopo gOondoolopa nOmahala gOkomikunda otaga ka mona oshipambu oshinene (N\$1.9bn)**; Egandjo lyoshimaliwa shika koshikondo shika olya nuninwa eyambulopo oshowo okweendeleka egandjo lyomavi ge na iiyakulitho oshowo enawapaleko lyekwatonawa lyoonzo nongushu yoshimaliwa shepangelo.

IIYETWAPOTHANEKO YIIFUTA YOKONGULU/OOMPALE

- Etulomiilonga lyOproholama yOmauwanawa gOkugongela lifuta Yi Li Konima nenge inayi futwa moondondo/oongundu adhihe dhiifuta yokongulu muule wondjalulamasiku ya tseyithwa.
- linakugwanithwapo yOkundjeka po Uuyamba (capital gains) otayi ka andjaganekwa kiifuta ya tsa omuthindo okundjeka po uuyamba, ya kwatela mo ooveta dhlifuta yUuyamba paUkwawowankali (Solidarity Wealth Tax), shi ikwatelela koondondo nenge oongundu dhontumba dhomaliko.
- Oshiyetwapothaneko shiifuta yokongulu shOmukalo glifuta gwa Hwepopalekwa (Simplified Presumptive Tax) kiinima iishona, oshiyetwapothaneko shika otashi ka totwa po.
- Mokukaleka po Etsokumweuvathano noSACU, iifuta kiilongomwa yontumba ngaashi iikolitha nomakaya otayi ka londa nenge okugwedhwa.
- Oveta otayi ka kundathanwa yi nasha nokutota po Ehangano lyOkugongela lifuta yOkongulu, nehangano ndika okwa tegelelwa li tameke iilonga yalyo okutameka 1 Apilili 2018.

- Omukalo gwetameko lyOmukalo Omupe gwEgongelo lyilifuta yOKongulu (Integrated Tax Administration System) otagu ka tameka momukokomoko gwomumvo nguka opo gu vule okuya lela miilonga momumvo tagu ya, 2018.
- liyetwapothaneko yiifuta pamukalo nguka otagu ka ya moshipala ehauluko lyokwaafuta iifendela oshowo okutho lyilifendela kliyemo oshowo iifendela dha gwedhwa koongushu dhiinima, naashika otashi ka etwa po okupitila momukalo goonkundathana naayehe ye na mo ontumbu moshinima.

IIFUTA KIINIMA YA NIKA OSHIPONGA KONKALO YOMUNTU (SIN TAXES)

liifuta/oompale kiikolitha nomakaya oya gwedhelwa okuza 22 Febuluali 2017, ngaashi tashi uthwa kEtsokumweuvathano lyoSACU:

- Ombiila yuunene 340ml oya gwedhwa noosenda 12c
- Omaviinyu guunene 750ml (unfortified wine) oya ya pombanda noosenda 23c
- Omaviinyu guunene 750ml (fortified wine) oya ya pombanda noosenda 26c
- Sparkling wine yuunene 750ml oya londa noosenda 70c
- likunwa ya longwa miiyimati yoCiders & alcoholic yuunene 340ml, oosenda 12c
- Omalovu omalulu guunene 750ml, N\$4.43
- Uusekeleta wu li mokapakete 20, owa gwedhwa N\$1.06 mokapakete
- Omakaya guusekeleta guunene 50g, N\$1.19
- Omakaya gokombiga wuunene 25g, oosenda 40c
- Cigars yuunene 23g, N\$6.58

IISIMANI-NIMA MELONGITHO LYOSHIMALIWA

Oshikondo shliilonga/Omayakulo gOpambeleva

Oshikondo shliilonga yopambeleva osha kwatela mo ooproholama ngaashi: Ehwepopaleko lyEwiliko Paendondo adhihe moshilongo; uuyogoki momahala gomoondoolopa, omalukanda oshowo omahala gokomikunda; okunkondopaleka nokukaleka po paudemokoli

omulandu gwoongundu odhindji moshilongo oshowo omalongelokumwe.

Oshikondo shEgamenyo lyOshigwana

limaliwa ya gandjwa koshikondo shika otayi lalakanene okutula miilonga ooproholama ngaashi; Omaishangitho gAakwashigwana; Okukandeka Omiyonena; okukaleka po Etanga lyOpolisi li li pamuthika gu li nawa; Omazulo mOondholongo oshowo lilonga yUuyuku.

Oshikondo shEliko/Emona

Oshimaliwa sha gandjwa koshikondo shemona otashi lalakanene etulomiilonga lyooproholama ngaashi: Ehwahwameko lyEgongelo lyiliniwe/lifendela nEwiliko lyalyo; Oonkondo dhEtango/Ombepo; Omapendulopo gUutalelipo; Omapungulo nEyambulopo lyilipindi; Okuhwepopaleka Onkalo yOmapendulopo gOshikondo shOpaumwene; Eyambulopo lyilimeno/Uunamapya, liyakulitho yOmeya; Eyambulopo lyUunafaalama wUuteku wOohi oshowo Okulanda Omahala/Omavi, Egandjo lyago oshowo Omatulululo.

OSHIKONDO SHONKALONAWA YOSHIGWANA

Oshimaliwa sha gandjwa osha nuninwa ooproholama ngaashi: Onkalonawa yOonakulwa Aakulu; Omadheulo gAagundjuka nOmapendulopo; Elongo lyOpombanda niilonga yUundjolowe; Omukalo gwElongekidho Paundjolowe nEwiliko lyago; Omadheulo ge nasha nUukakwashike-ko-kantu; Elongo lyOpetameko nOpasekundosikola oshowo Omadheulo nElongo lyOpaungomba.

OSHIKONDO SHIIYAKULITHO/OMATUNGO

limaliwa ya nuninwa etulomiilonga lyooproholama ngaashi Omapendulopo gOpamakwatathano gOndjila yOlutenda, Ekalekopo nEwopaleko lyayo; Etungo lyOopate/Oondjila nEwopaleko lyadho; liyakulitho yOmalweendo glikwambepo/Oondhila nuupale; oshowo likwafuta, Omeya nOmapendulopo glyakulitho yOmalweendo. Oshikondo shomatungo niyakulitho osha pumbiwa omolwehumokomeho lyomahupilo gaantu

oshowo iilonga yi li nawa yopaunangeshefa
oshowo emona alihe koonono.

Eyambulopo lyOmatungo/lyakulitho muule wethimbo lyelongitho lyoshimaliwa shomumvo 2017/18

- N\$934 million shi nasha nokutunga oopate/
oondjila noku dhi kaleka moonkalo dhi li
nawa
- N\$740 million shi nasha nomapendulo
gomakwatathano gomashina gokolutenda,
iilonga yokuleka omalutenda moonkalo dhi li
nawa
- N\$475 million dhomapendulopo giyakulitho
yomeya, iilonga, omawapaleko nekalekopo lyayo
monkalo yi li nawa
- N\$286 million iiyakulitho yomalweendo
gomombepo/oondhila, uupale
- N\$206 million dhi nasha nomapungulo
neyambulopo lyiipindi
- Omapendulopo giyakulitho yOnkalo yOshigwana
muule wethimbo lyelongitho lyoshimaliwa
shomumvo 2017/18
- N\$310 million dhOmikalo dhOmathaneke
gOpaundjolowe newiliko
- N\$429 million dhElongo lyOpetameko
- N\$50 million dhElongo lyOpombanda
- N\$76 million dhElongo lyopasekundosikola

YINKE EYEREKOYIMALIVA LYANAVENTHE?

Eyerekoymaliva lyanavenye yilyo egano lyopayimaliva eli ali singonona asi ngapi omu Epangero lina hara kupongaika yimaliva ntani hena ngapi omu lina hara kuyiruganesa. Eyerekoymaliva kukara nomumvho goymaliva (kapisi kukwama kalindeli), mumvho gwangoso moNamibia kukara kutunda mezuva lyokuhova (1) Kudumogona dogoro ezuva lyokuhulilira (31) Nsinano mwankenye ogu mumvho goymaliva, kukara mo makwedi 12. Nkenye eli eyerekoymaliva lyanavenye kwa kara noSinema soPokatji sEruganesoyimaliva (MTEF), esi va hamesera komafanaiko goyiwizomo noyitundomo moure wosinema somomvhu 3 dina kara komeho.

MORWASINKE EYEREKOYIMALIVA MULYO?

Eyerekoymaliva lyanavenye kwa kara nomulyo morwa alyo kusikisa mo sirugana sosinene sokugava marunone gohepero goymaliva kEpangero yipo li ruganese pokutura moyirugana yitambo yalyo yekuliko mosirongo, eyerekoymaliva lyomumvho goymaliva 2017/18 kwa kara noyiparatjangwa ntazimwe oyo yina kukwama ko:

- Kukaresa po epameko lyoyimaliva yokukaresa po ekuro (ekuliko): Kugava sikoda oku yina hepwa;
- Kunkondopeka matateko goyikwayiparwisa yoyinene nokutungurura magameno gopayimaliva;
- Kukwatesa ko ekuro lyopapakerero nelisigasigo lyopayiparwisa;
- Kukwatesa ko ketundisopo ruhepo newapukururo lyoukalinawa wanavenye;
- Kukwatesa ko hena kesesupiko lyouhahetakani woyiwizomo nokugwanesa po ungawo wokuligavera;
- Kugava maruganeno ganavenye pasiruwo, pahuguvuro nopakuvhura kugafutira nokusikisa mo matumbukiro gepangero.

Epangero kupongayika marunone goymaliva panonkedi dokulisiga-siga yipo li vhure kusikisa mo marwameno gosirongo gekuliko. Ruha rorunene royiwizomo yEpangero (kupitakana noperesenda

95%) kutunda konomutero doyininke ngwendi yiwizomo yovantu pamundinda, nonsonso domalipakerero, yininke nomaruganeno (yirugana) ntani maruganeno aga ava randa varandi (Mutero goKugweda ko Mulyo), emona lyononzugo, ntani yimaliva yokutundilira kElipakerero lyoMalirandeso moMbindakano zaAfrika (*Southern African Customs Union (SACU)*) – ngoyiwizomo yokutunda komalirandeso gopauzuni – oku Namibia ga kara Silyo. Epangero hena kupongaika yiwizomo kutunda komarunone ngwendi yifutwa yokutunda koMalipakererongesefa gEpangero (*State-Owned Enterprises (SOEs)*), kokawe/diamande ntani yifutwa yimwe hena yokutundilira gonomina ntani hena yifutirw yonomutero dokulisiga-siga, yifutwa yopamberewa, matengeko nomaheto.

Epangero hena kupongaika yimaliva pokuhehera yimaliva komarandesero gomosingo ndi gomarandesero gomouzeni, mokuzwida muporongwa gopokatji koyiwizomo noyitundomo. Yimaliva yokuhehera kuyitengwida kufuta nonsonso kovahehedi.

UNENE WEYEREKOYIMALIVA LYANAVENTHE

Sigwano sounene weyerekoymaliva lyomumvho goymaliva 2017/18 kuna kara nobiliyuni N\$62.5 (rambangwa ko noyifutwa yopaveta – etengwidokufuta nomukuli) yina karere po ezeruko lyonoperesenda 1.7% kutunda keyerekoymaliva lyomumvho goymaliva 2016/17 lyonobiliyuni N\$61.5. Yitundomo ngayi kara ngorooro monomvhu dokulisikura dina kukwama ko, ponobiliyuni N\$61.9 mo-2018/19 ntani nobiliyuni N\$62.7 mo-2019/20. Mwedi nobiliyuni N\$62.5, nobiliyuni N\$6.7 (noperesenda 10.8%) kwa di tura keruganeso lyekuliko lyomuhoko siruwo oso nobiliyuni N\$50.3 (noperesenda 81.1%) kwa di tulire keyerekoymaliva yokuruganesa epangero, siruwo oso nsonso zokufutira nomukuli kuna kara nobiliyuni N\$5 (noperesenda 8.1%) mosiruwo somumvho googo goymaliva.

Yiwizomo yanavenye yomumvho goymaliva 2017/18 kuna kuyingungunika yi sike konobiliyuni N\$56.4, tayi kuru nonoperesenda 9.7% kutunda konobiliyuni N\$51.5 doyiwiwizomo va ngungunikire kuyipongayika posiruwo somumvho goymaliva 2016/17. Ewapukururo eli moyiwizomo kuna kulindindira li tundilire koyifutwa yononkondo kupitakana omu va yi ndindira yokutunda ko-SACU.

Esesupo lyoyimalivayereko lyokuhetakana ponoperesenda 3.6% dosigwano nasinye somuzangu gomosirongo (GDP) kuna kulingungunikira komumvho goyimaliva 2017/18, lina kukarera po ewapukururo lyokutunda kesesupo lyonoperesenda 6.3% ntani 8.3% dosigwano somuzangu gomosirongo (GDP) mo-2016/17 nomo-2015/16, palisigo. Emona lyomakongo nagenye kuna kulindindira li pame ponoperesenda 41.9% do-GDP mo-2017/18, egurumuko lyenene kutunda konkarero zomo-2016/17 ponoperesenda 42.1% do-GDP. Makongo ndi nomukuli kuna kundindira di goromoke kanunu mokufanekesa no-GDP monomvhura dokukwama ko ngamoomu tupu epameko lyopayimaliva lina kutameka kuliwapukurura pakarerero.

EGAVERO LYEYEREKOYIMALIVARuha

ropankarasano (rovantu) – omu muna kara Erongo (Erongo, Unkurungu noMpo ntani Erongo lyoKuzeruka, Edeuro nEtotopo); Uhetakani paRudivharwa noUkalinawa woMunona; Ukanguki noMaruganeno ngoNkarasano; Maudano, Vadinkantu, nErganeno lyaNavenye; Yinka yoVarwi Vanare; ntani Egosopo Ruhepo noUkalinawa woNkarasano – kwa ru pa ruha rorunene rweyerekoymaliva momumvho goyimaliva 2017/18, kwa gwana nobiliyuni N\$26.9 ndi noperesenda 47.2% dosigwano nasinye soyitundomo eyi va ngungunika. Ayo kuna kara ngoso morwa sivaro sosinene va gava **kErongo (nobiliyuni N\$10.9 kErongo lyoNtateko ntani nobiliyuni N\$3.0 kErongo lyoKuzeruka)** ntani **Uhaku noUkalinawa woNkarasano (N\$6.2bn)**. Egawo lyokuzeruka koruha ropankarasano kwa tamba kusesupika ruhepo nokuwapukurura ukalinawa wonkarapamwe kupitira, mokutumbura ko mawapukururo gamwe, ezeruro lyoyimaliva youkurupe yi ze ko-1,200 (kutunda ko-N\$1,100), etamununo lyombanga zonondya ntani egawo lyerongo lyomawoko-woko pantambo zosekondere.

Ruha rwEgamenno lyaNavenye – omu mwa kara Yinka yoMonda koSirono noVaturdayirongo; Egamenno nEkungo (Vaporosi noYirugana yEwapukururo (yoNodorongo)); Uhungami; Yipangura; Komisi zoKurwanesa Yifuki; Hahendentoni; ntani Yipangura – ngaru gwana egawo lyauvali mounene, ngaru tambura nobiliyuni N\$12.4 ndi noperesenda 21.8% dosigwano nasinye

soyitundomo eyi va ngungunika. Mweyi, **Ukwayita (N\$5.7bn)** ntani **Egamenno nEkungo (N\$5.0bn)** ngava gwana yimpambu yoyinene po unene. Egawo koruha oru kuvatera kudivilisa asi emanguruko lyaNamibia eli va gwana noudigu va li silipike kupitira mompora, egamenno lyaNavenye, ekungo nompangera zoveta, eyi ya kara yihepwa yoyinene mekuliko nezokomeho.

Ruha roYiparwisa – omu mwa kara Yimaliva; Nomina noRutjeno; Mbumbura noUdinguli; Unafabilika, MALirando nEkuliko lyoUnangesefagona (SME); Nondima, Mema nEkungowiza; Ekwatonomfi noMarunone gEmefuta; Ewapukururo Evhu; Ekuliko lyoYiparwisa nEfanaiko lyaNavenye; noMalipakererongesefa gEpangero – ngaru gwana N\$8.6bn ndi noperesenda 15.0% dosigwano nasinye soyitundomo eyi va ngungunika. Mweyi, **Yimaliva (N\$4.1bn, kugusa ko nsonso zoyifutirwa)** ntani **Nondima, Mema nEkungowiza (N\$2.2bn)** ngaga gwana yimpambu yoyinene unene. Marunone moruha oru kugavyukisa kekuliko nezokomeho kupitira mepameko lyoyiparwisa yoyinene, ewapukururo lyewogo, neturomoyirugana lyonoprojeka edi ngadi gendesa elikwamo lyeturo nofabilika nokuzerura egamenno lyonondya noulihuguvali mwene.

Moruhura, Ruha roMatungo – omu muna kara Yirugana; Ugendero; noMapukururo noUnkurungu woYikwanofunguna – ngaru gwana N\$4.6bn ndi noperesenda 8.1% dosigwano soyitundomo nayinye eyi va ngungunika. Egavero lyenene lyoruha romatungo ngava li gava **koUgendero (N\$3.7bn)**. Egavero eli ngali gwanesa po matungo gokuwapukurura ekuliko nokudivilisa asi Namibia kuna kugwanesa po marwameno gaso gokukara evega lyomulyo unene moruhamukunda.

Ruha rwEgendeso – omu mwa kara Mberewa zaPresidente; Mberewa zaNkuruminisiteli; Sigongi saNavenye; Hahendentoni; Malitundakano goPauzuni nErganenokumwe; Ndango zaNavenye; Yirugana, Malitundakano goPafabilika nEtulisopo Yirugana; Ekuliko lyoNodoropa noNomukunda dokoMambo; ntani Komisi zoMahoroworo – ngaru gwana N\$4.4bn ndi noperesenda 7.8% dosigwano soyitundomo nayinye. Mweyi, **Ekuliko lyoNodoropa noNomukunda dokoMambo (N\$1.9bn)** ngaru

gwana simpambu sosinene po unene. Egavero koruha oru kwa li tambesera kewapukururo lyegendeso lyomonda nokugenderera kugava evhu eli va rongikida nare ntani hena ewapukururo lyoutumbukili nomulyo goyimiliva.

YITURWAPO YOMUTERO

- Eturomoyirugana lyElikwamo lyEgano lyoKufuta Makongo goMutero aga ga gara konyima monomuhanguro nadinye domutero monda zomazuva aga va divisa.
- Etulisopo lyoMutero goYimaliva yoYinene ngava li tamununa mu kare mutero gwa hamena kougawo mu kare nongendesompango doMutero goU/ngawo woKukwatesa ko, gokuhamesera konomuhanguro dongandi demona lyopayimaliva.
- Siturwapo somutero sokuhamena Mutero ogu va Rerupika goKugazarera gomauummwegona ngava si tura po.
- Mokusikisa mo Malizuvhasano ga-SACU, mazeruro goyifutirwa yoyikorwesa noyikwamakanya.
- Veta zokuvhulisa eyi ngava zi tura positafura soUkarelipe woYiwizomo, ou vana kundindira u tameke noyirugana mezuva lyokuhova lyakudumogona 2018.
- Ehaneso panontambo lyoNgendeseso zompe zEgendesomutero lyoKupakerera ngali tameka posiruwo selima lyehaneso pakuzura lyongendeseso ezi mo-2018.
- Yiturwapo yomutero yokukandana po matundisopo gomutero aga aga zonagura etateko nomagusomo goMutero goYiwizomo ntani VAT (Mutero goKugweda ko Mulyo) ngava yi tura po kupitira mosirugana somalikundo gogagusimarua.

MUTERO GONONZO

Mazeruro ogo gana kukwama ko gomutero gononzo ngaga kara ko kutunda momazuva 22 Murongankuru 2017, ngwendi moomu ya hepwa moMalizuvhasano ga-SACU:

- Bira zohingo 12c mo-340ml

- Vhinyu va pira kunkondopeka 23c mo-750ml
- Vhinyu va nkondopeka 26c mo-750ml
- Vhinyu zokurwafuka 70c mo-750ml
- Ugema wouhakuhu & noyikorwesa yenyango 12c mo-340ml
- Yikorwesa N\$4.43 mo-750ml
- Usekerete N\$1.06 mosipakete so-20
- Makanya gousekerete N\$1.19 mo-50g
- Makanya gokombiga 40c mo-25g
- Nozola N\$6.58 mo-23g

MADIDILIKO GOYITUNDOMO YOYINENE

Ruha rwEgendeso

Ruha rorunene rwEgendeso kuna kara mo malikwamo ngwendi: Ewapukururo lhoUpangeli ponontambo domoMaruhasirongo; Yikwatusayise monodoropa, momarukanda nomavega gokonomukunda dokomambo aga va divisa; kunkondopeka nokukaresa po udemokrasi wonombungapolitika dononzi noUkwawo.

Ruha rwEgamenno IyaNavenye

Yimaliva va gava koruha oru kwa tamba kutura moyirugana malikwamo ngwendi: Etjangeso lyoVanamvharerwa; Kurwanesa Ukorokotji; kukaresa po Mbunga zoVaporosi ava va pasa; Kuwapukurura Nodorongo; nEgendeso lyoUhungami.

Ruha roYiparwisa

Egavero lyokoruha royiparwisa kwa li tambesera malikwamo ngwendi: Etulisopo nEgendeso lyoYiwizomo; Rutjeno roKuwapukurura; Ekuliko lyoUdinguli; Ezeruro lyEpungwiso noNdando; Kuwapukurura noMpito doKuvhulisa Ekuliko lyoMaruha goKulikarera; Ewapukururo lyoNombuto noYirugana yoYipata; Ekuliko lyoMatungo gEgawomema; Ezeruro lyoNondama doNomfi monomukunda domonda; nEgwano Evhu, Egavero nEturururo.

RUHA RONKARASANO

Egavero kwa li tambesera malikwamo ngwendi; Ukalinawa woVarwi vaNare; Edeuro nEkuliko lyoVadinkantu; Maruganeno gokuzeruka gopauhaku nepakerombili Ukanguki; Mafanaiko nEgendeso lyoNgendeseso zoUhaku; Edeuro lyokuhetakanesa Rudivharwa; Erongo lyoPilimere; Erongo lyoSekondere; Erongo lyoKuzeruka; ntani Erongo nEdeuro lyoPaunkurungu.

RUHA ROMATUNGO

Yimaliva kwa yi tambesera keturo moyirugana

lyomalikwamo ngwendi Ekuliko lyoMakwatakano goSitaura soRutenda, Kusiwapukurura nokusikaresa po; Kutunda noKuwapukurura Yitaura; Matungo goUgendero woMompepo; ntani Ekuliko lyoMatungo goUgendero weyi yemEfuta nomoNomukuro. Ruha roMatungo kwa ru hepa kezeruro lyonkarero zeparu lyovantu nerugano lyokuzira mo lyonongesefa noyiparwisa nayinye.

Ekuliko lyoMatungo (momumvho goyimaliva 2017/18)

- N\$934mn kokutunga nokuwapukurura yitaura
- N\$740mn kekuliko lyomakwatakano gositaura

sorutenda, ekaresopo newapukururo. N\$475mn yekuliko lyomatungo gomema, kugakaresa po, kuwapukurura nokurugana.

N\$286mn komatungo gougendero womompepo. N\$206mn yepungwiso nezeruro lyonondando. Ekuliko lyoMatungo goNkarasano (momumvho goyimaliva 2017/18)

- N\$310mn yomafanaiko negendeso lyonongendeseso doUhaku. N\$429mn yerongo lyopilimere,
- N\$50mn yerongo lyokuzeruka,
- N\$76mn yerongo lyokuzeruka

MUSULO WA NAHA KINI?

Musulo wa naha ki mulelo wa masheleni wo mubuso u lela ku natafalisa masheleni ni ku ziba mukwa wa ku sebelisa masheleni kuzwa kweli ya lungu kuisa mwa lyatamani silimo ni silimo ku kwanisa likweli ze mashumi ni ze peli (12). Musulo wa naha ukopanyize kusebelisa masheleni ka bunyani ili ona mukwa wa ku ziba kusebelisa masheleni mwa lilimo ze talu za kwa pili kapa za kwa pata (MTEF).

KINI HA KULI KWA BUTOKWA KULELA

Kulela mulelo wa musulo wa naha ki kwa butokwa bakeni sa kuli musulo ufa tuso ya masheleni kwa muuso kutaleleza milelo ya naha. Musulo wa silimo sa 2017/2018 utalimezi kwa litaba ze latelela ze silezi:

- ku bona kuli ku hula kwa mitai kaufeela ye tisa masheleni kwa likolo le li bona za masheleni a na ni buikalabelo ku fa susumezo fo ibatahala.
- kutiisa mikwa kaufela ye tisa masheleni ni kuzususula ku yaha mitai kaufeela ye tisa masheleni kwa likolo le li bona za masheleni.
- kutusa ku hula kwa simbule ka mikwa kaufela.
- kuitinga kwa ku felisa bunjebwe ni ku wiseza fa pata buino bwa batu.
- kufelisa ku sa likanelela kwa masheleni kwa sicaba ni ku kona ku ba ni swanelo ya zwelopili hamoho.
- ku fa lisebelezo ka nako ka ku sephala ni ku fa lisebelezo zeo sicaba si kona kuitinga ni kutazeleza litumelelano ni muuso za misebezi.

Muuso ususueza lisebelezo kwa mikwa ye tisa masheleni ka mikwa ye cincana ku kona ku ba ni buino hande bwa masheleni kwa litaba ze filwe sa pili ili mikwa ya mubuso ya susuezo ya zwelopili. bunata bwa mikwa yeo itisa masheleni kwa muuso kufitelela 95 % izwelela kwa mitelo ingeli kwa lika ze swana inge za litifo za masheleni a mitelo ku zwa kwa batu ,linambekelo za masheleni kuzwelela kwa likampani zabatu libyana ni li sebelezo kuamana ni litekiso za batu (VAT) litekiso za miyaho mane ni tuelo kuzwelela kwa katengo ka SACU,ili kamuhelo kuzwelela kwa litekiso za lifasi ,mubuso hape ufumana masheleni kwa likampani za mubuso ili zebizwa kili ki state

owned enterprises,kamutala milafo ya mikoti ya lindaimani ni milafo yeminwi mane nizenwi ,litifo za lisebelezo zenwi mane cwalo nilikoto za kulifa ni litifo zeluto lifa ze shutana shutana .

Kuzwelelapili mubuso ufumana masheleni kamikwa yeminata sina kufa sikoloti sa mashelemi kwa lipisinisi ze mwa naha ni kwande ya naha,kukona kukwala masuba a masheleni kasamulaho wa kusebelisa masheleni kuamuhela nikuzwelela kwa litifo za sicaba,masheleni ao alikolotisa alifiwa kubeya nambekelo.

KULIKANA KWA MUSULO WA NAHA

Musulo wa naha Namibia,wasilimo sa 2017/18 ki 62.5bn kukopanya ni litifo za masheleni a na lifiliwe ayemela nyambekelo yefita fa 1.7% kuzwelela kwa musulo wa 2016/17 yeneli 62.7billion,sebeliso ya masheleni ika zamaelela kulatelela lilimo nyana kamali alikana 61.9billion kuyofita kwa musulo wa silimo sa 2018/19 kubeya 2.7billion mwa 2019/20.mwa musulo wa masheleni alikana 62.5bn,62.7bn(10.8%) neafilwe kwa kuitusisa kwa musulo wa za misebezi ya zwelopili ya naha,nihakuli cwalo litifo za masheleni alifelwa za naheni a lifelwa za naha alikana 50.3bn ili 81.1% sa musulo wa cwale. litifo za masheleni asicaba mwasilimo sa musulo wa 2017/18 a akalwezwa kuyofita fa 56.4billion,ili mukwa o ekelize masheleni kuyofita fa 9.7% kuzwa fa 51.5billion yeneakelizwe kufumanwa mwa musulo wa silimo sa2016/17 zwelopili mwa kalulo ya kuamuhela masheleni alitezwi kukeza kakutiya kwa limembala ze fumana masheleni kuzwa kwa SACU.

Kukalela fafasi kwa musulo ufita fa 3.6% ya GDP ye hupulezwi mwa musulo wa silimo sa 2017/18. okutezi fafasi hanyinyani kuzwelela fa musulo wa silimo sa 2017/18 ofita fa 42.1% ya GDP.sikoloti si akalwezwa kukuta fa fasi kuya ka GDP kasamulaho wa lilimonyan kuya ka misebelezo wa likolo ze bona za masheleni ili kakubonahala kamayemo amande

KAUHANYO YA MUSULO WA NAHA

Maluko abuino bweabantu kuungelela ni liluko la tuto ni sizo ye pahami ni misebezi ya katengo kakuzamaelela,likolo zezi bona za makete ni lipapali. likolo za babanca ni misebezi ya naha,likolo za lindwalume ni lindwakazi,likolo lelilbona za bunjebwe ni buino bwa batu ni makolo kaufela abalilwe akonile

kufumana kalulo ye tuna ya musulo wa naha mwa silimo sa 2017/18 ili palo yamali afita fa 26.9bn kapa 47.2% kuya ka akalezo ya kusebelisa masheleni.

sesitizise cwalo kikuli likolo leli bona za tuto ye nyinyani lelifumani 10.9bn kubeya mali alikana 3.0bn yalikolo la tuto yepahami, likolo la makete lelifumani 6.2bn, kuzwa kwamusulo wa naha kuya kwa lisebelezo za makete ni mukwa wa kufelisa bunjebwe ni kufa zwelopili mwalibaka zamakete ni mipilelo ya batu kubeya cwalo kuzwelela pili ni lisebelezo za kufa lico kwa sicaba ni mukwa wa kufa lisebelezo.

Makolo abona za kubukeleza za likozi kwa sicaba ili makolo a cwale lelibona za kuzwa nikukena mwa naha likolo leli bona za bupoti ni zabuiketo bwa batu, likolo zazi bona za sipokola ni mutai obona zababutamiwa, likolo lelibona za sisole ni likolo lelibona za milao, ofisi yebona za misebezi, litaba za mitendasilya kaufela makolo aa afumani palo ya musulo omutuna kubamwa kalulo ya bubeli kuamuhela palo yamali afita fa 12.4 bn kapa 21.8% kuya ka kakelezo ya musebezi wa masheleni olelilwe. kuya kamukwa ka kauhano ya amusulo, likolo la sisole lifumani 5.7bn, likolo lamapolisa lifumani 5.0bn palo yetuna ya kalulo yamasheleni kwa makolo afilwe.

kufwa kwa palo yetuna kwa maluko abalimi kimukwa wa kubona kuli tukuluho ya naha Namibia yene fumanwi kasamulaho mwabuiketo kazozi bwa sicaba ni kamaiso yamulao ili litukelo za kuhula ni zwelopili ya naha. makolo abona za limbule kiatatama likolo leli bona za sikwama sa naha, likolo leli bona za milafo, likolo lelibona za simbule sa naha ni bupoti mane cwalo ni litekisano ni lipisinisi ze nyinyani ni likolo la njimo mezi ni mishitu, likolo la national planning, makolo kaufela afumani 8.6bn kapa 15.0% kuya kamulelo yasebeliso ya masheleni kapa ka palo ye filwe kwa makolo aabalilwe likolo leli bona zamasheleni a sikwama sa naha lifumani 4.1bn kukopanya ni nambekelo, likolo leli bona za njimo, mezi nimushitu li fumani 2.2bn ili palo ye tuna kwa makolo a filwe. palo ya masheleni afilwe kwa makolo alumezi kusebeliswa kwa kalulo ni zwelopili kuzwelela kwa lisebelezo za bubeli bwa naha susuwezo ya kuhula nikubeya litaba ni kuhulisa simbule sa naha ili kakamaiso ya misebezi yabu mupangapanga ya naha mane nikukeza kwa lico mwa naha ilikuli naha

ibe mwamaemo akufepa bayahi ba naha, mafelelezo lisebelezo za linzila ni kuambolisana ba amuhezi palo ya masheleni alikana 4.6bn kapa 7.8% ya palo kuya ka palo kuya kamulelo wa kakalezo ya masheleni, likolo la zwelopili mwa tolopo ni matakanyani lifumani masheleni alikana 1.9bn ili likolo leli fumani palo yetuna nikufita amamwi ma kolo, kufa kwa palo amasheleni ao atalimani nikuhulisa mikwa ya misebezi mwahala naha nikuanakufisa lisebelezo za mubu nikuhulisa kapa kufa buikalabelo ni butokwa bwa masheleni

SUSUWEZO YA MUTELO

- kuhatisa mikwa yakufumana masheleni amutelo kwa sicaba kuya ka nako ye filwe
- Kalulo yakufumana masheleni amutelo ukahulisa kufita mukwa omutuna kufa mata amulao wa solidarity weath tax
- mukwa olelilwe wa mutelo onolofalizwe ili obizwa presumptive tax kamikwa yeminyinyanyani yekakaliswa
- Kuya ka tumelelano ya SACU, mutelo wa zekola ni kwai ika ekeza
- Mulao wa kusebelisa litaba ze uka hatisezwa kufa mata katango kakaona za kamuhelo mitelo ilibelezwa kukala kali 1st april 2018
- Kukatiswa mukwa omunwi wa kukopanya mikwa yalisebelezo za mitelo, ikakalisa kasamulaho wakubeya litaba kaufela ingeli mwa silimo sa 2018
- Milelo ya mitelo yakubukeleza kusalfela mitelo ni kuzwisa kapa kufa nyinyifazo kwa palo ya mali amulelo ni nambekelo ya mutelo ukaliwa kamukwa wakuikambota.

MUTELLO

Kuekelezwa kwa mutello wazelatelela uka ekezwa kuzwa kala 22 february 2017 kaswanelo kuya ka tumelelano kuya ka SACU

- Malt beer 12c per 340ml
- Unfortified wine 23c per 750ml
- Fortified wine 26c per 750ml
- Sparkling wine 70c per 750ml
- Ciders & alcohol fruit beverages 12c per 340 ml
- Spirits N\$4.43 per 750ml
- Cigarettes N\$1.06 per packet of 20
- Cigarette tobacco N\$1.19 per 50g
- Pipe tobacco 40c per 25g
- Cigars N\$6.58 per 2

MITALA YA LIKEZAHALO ZEUTWAHALA

Kalulo ye tuna ingelela lisebelezo ze cwale kamuzamaisezo wohatisizwe hande fa maemo nyana a naha,lisebelezo za limbuzi mwa litolopo ni libaka za bonaikahela zamatakanyani ,zakunoliseza zwelopili ya buiketo

Lisebelezo za sicaba:makolo a bona za masheleni aphilwe kwa sicaba,pukelezo ya batu ifilwe ka mulelo yaku hulisa litaba kappa misebezi ye tatama Bukelezo ya sicaba kwa likezo za bu bangoki:kube ni sipokola sesi sebeza ka swanela ya mulao wa sipokola kuyaha mutahi o inzi hande wa ba litaba ze bona za misebezi ya babatamiwa mane ni kamaiso ya mulao

Kalulo ye bona zetokwahala kwa sicaba:palo ya masheleni yefilwe kwa makolo abona z aba yahi ba naha ,ili kwa makolo aphilwe abe ni buikalabelo kwa litaba ze tatami misebezi yakususuweza zamitelo mane cwalo ni mikwa yakuamuhela mitelo.zwelopili ya bapoti, pulukelo ni susuwezo yalitekiso kuzi zwiswza fa pata ,mikwa ya njimo ni misebezi ya linzila za mezi,susuwezo ya balimi ni mukwa wa kufumana mubu wa maino. Kwakalulo yebona za mipilelo ya sicaba,masheleni aphilwe kuto talimela litaba zabutokwa.mipilelo ya lindwalume ni lindwakati ni tuto ye pahami ni zwelopili .

Kulela ni kamaiso ni kuba ni mata akulikanelela kwa batu,tuto yabanana ni ya likolo za pahami ni likol za mazoho ni bumapangapanga.

SEBELEZO YA LINZILA

Palo ya masheleni a filwe kwa makolo a bona za sebelezo ya linzila,kamutala misebezi ya zwelopili ya linzila ya ku panga hande,linzila za linjanji ze shwile,ku yaha linzila za mikwakwa ni ku zwiseza fa pata linzila za mwa mbimbilyulu ni linzila za mwa mezi

Lisebelezo za linzila ki za butokwa mi za bonahala ku nanula mayemo a buino ni bupilo bwa batu mane ni ku fa misebelezo ye minde ya batu kwa litaba za lipisinisi ni simbule kamukana.

ZWELOPILI YA LINZILA KU YA KA MUSULO WA 2017/18

- N\$ 934 million ku yaha mukwakwa ni ku beya mayemo a mikwakwa ka swanelo
- N\$ 740 million ku yaha linzila za linjanji ni zwelopili mane cwalo ni ku yaha hande linzila za ngana
- N\$ 475 million ku yaha lisebelezo za linzila za mwa mezi hande.
- N\$ 286 million k za lisebeliso ya linzila za mwa mbimbilyulu.
- N\$ 206 million ki ya lipulukelo ni susuezo ya litekisano.

Zwelopili ya lisebelezo za buino bwa batu ku ya musulo wa silimo sa 2017/18

- N\$ 310 million ki ya lisebelezo ya za milelo ni misebezi ya likamaiso.
- N\$ 429 million ki ya tuto ya banana.
- N\$ 50 million ki ya tuto ya litopa ze pahami.
- N\$ 76 million ki ya tuto ya litopa ze pahami hahulu.

YINKE EYEREKOYIMALIVA LYANAVENYE?

Eyerekoymaliva lyanavenye yilyo egano lyopayimaliva eli ali singonona asi ngapi omu Epangero lina hara kupongaika yimaliva ntani hena ngapi omu lina hara kuyiruganasa. Eyerekoymaliva kukara nomumvho goyimaliva (kapisu kukwama kalindeli), mumvho gwangoso moNamibia kukara kutunda mezuya lyokuhova (1) Kudumogona dogoro ezuya lyokuhulilira (31) Nsinano mwankenye ogu mumvho goyimaliva, kukara mo makwedi 12. Nkenye eli eyerekoymaliva lyanavenye kwa kara noSinema soPokatji sEruganesoyimaliva (MTEF), esi va hamesera komafanaiko goyiwezomo noyitundomo moure wosinema sonomvhu 3 dina kara komeho.

MORWASINKE EYEREKOYIMALIVA MULYO?

Eyerekoymaliva lyanavenye kwa kara nomulyo morwa alyo kusikisa mo sirugana sosinene sokugava marunone gohepero goyimaliva kEpangero yipo li ruganese pokutura moyirugana yitambo yalyo yekuliko mosirongo, eyerekoymaliva lyomumvho goyimaliva 2017/18 kwa kara noyiparatjanga ntazimwe oyo yina kukwama ko:

- Kukaresa po epameko lyoyimaliva yokukaresa po ekuro (ekuliko): Kugava sikoda oku yina hepwa;
- Kunkondopeka matateko goyikwayiparwisa yoyinene nokutungurura magameno gopayimaliva;
- Kukwatesa ko ekuro lyopapakerero nelisigasigo lyopayiparwisa;
- Kukwatesa ko ketundisopo ruhepo newapukururo lyoukalinawa wanavenye;
- Kukwatesa ko hena kesesupiko lyouhahetakani woyiwizomo nokugwanesa po ungawo wokuligavera;
- Kugava maruganeno ganavenye pasiruwo, pahuguvu nopakuvhu kugafutira nokusikisa mo matumbukiro gepangero.

Epangero kupongayika marunone goyimaliva panonkedi dokulisiga-siga yipo li vhure kusikisa mo marwameno gosirongo gekuliko. Ruha rorunene royiwezomo yEpangero (kupitakana noperesenda

95%) kutunda konomutero doyininke ngwendi yiwizomo yovantu pamundinda, nonsonso domalipakerero, yininke nomaruganeno (yirugana) ntani maruganeno aga ava randa varandi (Mutero goKugweda ko Mulyo), emona lyononzugo, ntani yimaliva yokutundilira kElipakerero lyoMalirandes moMbindakano zaAfrika (*Southern African Customs Union (SACU)*) – ngoyiwizomo yokutunda komalirandes gopauzuni – oku Namibia ga kara Silyo. Epangero hena kupongaika yiwizomo kutunda komarunone ngwendi yifutwa yokutunda koMalipakerongesefa gEpangero (*State-Owned Enterprises (SOEs)*), kokawe/diamande ntani yifutwa yimwe hena yokutundilira gonomina ntani hena yifutirw yonomutero dokulisiga-siga, yifutwa yopamberewa, matengeko nomaheto. Epangero hena kupongaika yimaliva pokuhehera yimaliva komarandesero gomosirongo ndi gomarandesero gomouzuni, mokuzwida muporongwa gopokatji koyiwizomo noyitundomo. Yimaliva yokuhehera kuyitengwida kufuta nonsonso kovahehedi.

UNENE WEYEREKOYIMALIVA LYANAVENYE

Sigwano sounene weyerekoymaliva lyomumvho goyimaliva 2017/18 kuna kara nobiliyuni N\$62.5 (rambanga ko noyifutwa yopaveta – etengwidokufuta nomukuli) yina karere po ezeruko lyonoperesenda 1.7% kutunda keyerekoymaliva lyomumvho goyimaliva 2016/17 lyonobiliyuni N\$61.5. Yitundomo ngayi kara ngororo monomvhu dokulisikura dina kukwama ko, ponobiliyuni N\$61.9 mo-2018/19 ntani nobiliyuni N\$62.7 mo-2019/20. Mwedi nobiliyuni N\$62.5, nobiliyuni N\$6.7 (noperesenda 10.8%) kwa di tura keruganase lyekuliko lyomuhoko siruwo oso nobiliyuni N\$50.3 (noperesenda 81.1%) kwa di tulire keyerekoymaliva yokuruganase epangero, siruwo oso nsonso zokufutira nomukuli kuna kara nobiliyuni N\$5 (noperesenda 8.1%) mosiruwo somumvho googu goyimaliva.

Yiwizomo yanavenye yomumvho goyimaliva 2017/18 kuna kuyingungunika yi sike konobiliyuni N\$56.4, tayi kuru nonoperesenda 9.7% kutunda konobiliyuni N\$51.5 doyiwezomo va ngungunikire kuyipongayika posiruwo somumvho goyimaliva 2016/17. Ewapukururo eli moyiwizomo kuna kulindindira li tundilire koyifutwa yononkondo kupitakana omu va yi ndindira yokutunda ko-SACU.

Esesupo lyoyimalivayereko lyokuhetakana ponoperesenda 3.6% dosigwano nasinye somuzangu gomosirongo (GDP) kuna kulingungunikira komumvho goyimaliva 2017/18, lina kukarera po ewapukururo lyokutunda kesesupo lyonoperesenda 6.3% ntani 8.3% dosigwano somuzangu gomosirongo (GDP) mo-2016/17 nomo-2015/16, palisigo. Emona lyomakongo nagenye kuna kulindindira li pame ponoperesenda 41.9% do-GDP mo-2017/18, egurumuko lyenene kutunda konkarero zomo-2016/17 ponoperesenda 42.1% do-GDP. Makongo ndi nomukuli kuna kundindira di goromoke kanunu mokufanekesa no-GDP monomvhura dokukwama ko ngamoomu tupu epameko lyopayimaliva lina kutameka kuliwapukurura pakarerero.

EGAVERO LYEYEREKOYIMALIVARuha

ropankarasano (rovantu) – omu muna kara Erongo (Erongo, Unkurungu noMpo ntani Erongo lyoKuzeruka, Edeuro nEtotopo); Uhetakani paRudivharwa noUkalinawa woMunona; Ukanguki noMaruganeno ngoNkarasano; Maudano, Vadinkantu, nEruganeno lyaNavenye; Yinka yoVarwi Vanare; ntani Egusopo Ruhepo noUkalinawa woNkarasano – kwa ru pa ruha rorunene rweyerekoymaliva momumvho goyimaliva 2017/18, kwa gwana nobiliyuni N\$26.9 ndi noperesenda 47.2% dosigwano nasinye soyitundomo eyi va ngungunika.

Ayo kuna kara ngoso morwa sivaro sosinene va gava **kErongo (nobiliyuni N\$10.9 kErongo lyoNtateko ntani nobiliyuni N\$3.0 kErongo lyoKuzeruka)** ntani **Uhaku noUkalinawa woNkarasano (N\$6.2bn)**. Egawo lyokuzeruka koruha ropankarasano kwa tamba kusesupika ruhepo nokuwapukurura ukalinawa wonkarapamwe kupitira, mokutumbura ko mawapukururo gamwe, ezeruro lyoyimaliva youkurupe yi ze ko-1,200 (kutunda ko-N\$1,100), etamununo lyombanga zonondya ntani egawo lyerongo lyomawoko-woko pantambo zosekondere.

Ruha rwEgamenno lyaNavenye – omu mwa kara Yinka yoMonda zoSirongo noVatundayirongo; Egamenno nEkungo (Vaporosi noYirugana yEwapukururo (yoNodorongo)); Uhungami; Yipangura; Komisi zoKurwanesa Yifuki; Hahendentoni; ntani Yipangura – ngaru gwana egawo lyauvali mounene, ngaru tambura nobiliyuni N\$12.4 ndi noperesenda 21.8% dosigwano nasinye

soyitundomo eyi va ngungunika. Mweyi, **Ukwayita (N\$5.7bn)** ntani **Egamenno nEkungo (N\$5.0bn)** ngava gwana yimpambu yoyinene po unene. Egawo koruha oru kuvatera kudivilisa asi emanguruko lyaNamibia eli va gwana noudigu va li silipike kupitira mompora, egamenno lyanavenye, ekungo nompangera zoveta, eyi ya kara yihepwa yoyinene mekuliko nezokomeho.

Ruha roYiparwisa – omu mwa kara Yimaliva; Nomina noRutjeno; Mbumbura noUdinguli; Unafabika, MALirando nEkuliko lyoUnangesefagona (SME); Nondima, Mema nEkungowiza; Ekwatonomfi noMarunone gEmefuta; Ewapukururo Evhu; Ekuliko lyoYiparwisa nEfanaiko lyaNavenye; noMalipakererongesefa gEpangero – ngaru gwana N\$8.6bn ndi noperesenda 15.0% dosigwano nasinye soyitundomo eyi va ngungunika. Mweyi, **Yimaliva (N\$4.1bn, kugasa ko nsonso zoyifutirwa)** ntani **Nondima, Mema nEkungowiza (N\$2.2bn)** ngava gwana yimpambu yoyinene unene. Marunone moruha oru kugavyukisa kekuliko nezokomeho kupitira mepameko lyoyiparwisa yoyinene, ewapukururo lyewogo, neturomoyirugana lyonoprojeka edi ngadi gendesa elikwamo lyeturo nofabilika nokuzerura egamenno lyonondya nouluhuguvali mwene.

Moruhura, Ruha roMatungo – omu muna kara Yirugana; Ugendero; noMapukururo noUnkurungu woYikwanofunguna – ngaru gwana N\$4.6bn ndi noperesenda 8.1% dosigwano soyitundomo nayinye eyi va ngungunika. Egavero lyenene lyoruha romatungo ngava li gava **koUgendero (N\$3.7bn)**. Egavero eli ngali gwanesa po matungo gokuwapukurura ekuliko nokudivilisa asi Namibia kuna kugwanesa po marwameno gaso gokukara evega lyomulyo unene moruhamukunda.

Ruha rwEgendesoo – omu mwa kara Mberewa zaPresidente; Mberewa zaNkuruminisiteli; Sigongi saNavenye; Hahendentoni; Malitundakano goPauzuni nEruganenokumwe; Ndango zaNavenye; Yirugana, Malitundakano goPafabika nEtulisopo Yirugana; Ekuliko lyoNodoropa noNomukunda dokoMambo; ntani Komisi zoMahoroworo – ngaru gwana N\$4.4bn ndi noperesenda 7.8% dosigwano soyitundomo nayinye. Mweyi, **Ekuliko lyoNodoropa noNomukunda dokoMambo (N\$1.9bn)** ngaru

gwana simpambu sosinene po unene. Egavero koruha oru kwa li tambesera kewapukururo lyegendeso lyomonda nokugenderera kugava evhu eli va rongikida nare ntani hena ewapukururo lyoutumbukili nomulyo goyimaliva.

YITURWAPO YOMUTERO

- Eturomoyirugana lyElikwamo lyEgano lyoKufuta Makongo goMutero aga ga gara konyima monomuhanguro nadinye domutero monda zomazuva aga va divisa.
- Etulisopo lyoMutero goYimaliva yoYinene ngava li tamununa mu kare mutero gwa hamena kougawo mu kare nongendesompango doMutero goU/ngawo woKukwatesa ko, gokuhamesera konomuhanguro dongandi demona lyopayimaliva.
- Siturwapo somutero sokuhamena Mutero ogu va Rerupika goKugazarera gomauummwegona ngava si tura po.
- Mokusikisa mo Malizuvhasano ga-SACU, mazeruro goyifutirwa yoyikorwesa noyikwamakanya.
- Veta zokuvhulisa eyi ngava zi tura positafura soUkarelipo woYiwizomo, ou vana kundindira u tameke noyirugana mezuva lyokuhova lyaKudumogona 2018.
- Ehaneso panontambo lyoNgendeseso zompe zEgendesomutero lyoKupakerera ngali tameka posiruwo selima lyehaneso pakuzura lyongendeseso ezi mo-2018.
- Yiturwapo yomutero yokukandana po matundisopo gomutero aga aga zonagura etateko nomagusomo goMutero goYiwizomo ntani VAT (Mutero goKugweda ko Mulyo) ngava yi tura po kupitira mosirugana somalikundo govagusimaruha.

MUTERO GONONZO

Mazeruro ogo gana kukwama ko gomutero gononzo ngaga kara ko kutunda momazuva 22 Murongankuru 2017, ngwendi moomu ya hepwa moMalizuvhasano ga-SACU:

- Bira zohingo 12c mo-340ml

- Vhinyu va pira kunkondopeka 23c mo-750ml
- Vhinyu va nkondopeka 26c mo-750ml
- Vhinyu zokurwafuka 70c mo-750ml
- Ugema wouhakuhu & noyikorwesa yenyango 12c mo-340ml
- Yikorwesa N\$4.43 mo-750ml
- Usekerete N\$1.06 mosipakete so-20
- Makanya gousekerete N\$1.19 mo-50g
- Makanya gokombiga 40c mo-25g
- Nozola N\$6.58 mo-23g

MADIDILIKO GOYITUNDOMO YOYINENE

Ruha rwEgendeso

Ruha rorunene rwEgendeso kuna kara mo malikwamo ngwendi: Ewapukururo lhoUpangeli ponontambo domoMaruhasirongo; Yikwatusayise monodoropa, momarukanda nomavega gokonomukunda dokomambo aga va divisa; kunkondopeka nokukaresa po udemokrasi wonombungapolitika dononzi noUkwawo.

Ruha rwEgameni lyaNavenye Yimaliva va gava koruha oru kwa tamba kutura moyirugana malikwamo ngwendi: Etjangeso lyoVanamvharerwa; Kurwanesa Ukorokotji; kukaresa po Mbunga zoVaporosi ava va pasa; Kuwapukurura Nodorongo; nEgendeso lyoUhungami.

RUHA ROYIPARWISA

Egavero lyokoruha royiparwisa kwa li tambesera malikwamo ngwendi: Etulisopo nEgendeso lyoYiwizomo; Rutjeno roKuwapukurura; Ekuliko lyoUdinguli; Ezeruro lyEpungwiso noNdando; Kuwapukurura noMpito doKuvhulisa Ekuliko lyoMaruha goKulikarera; Ewapukururo lyoNombuto noYirugana yoYipata; Ekuliko lyoMatungo gEgawomema; Ezeruro lyoNondama doNomfi monomukunda domonda; nEgwano Evhu, Egavero nEturururo.

RUHA RONKARASANO

Egavero kwa li tambesera malikwamo ngwendi; Ukalinawa woVarwi vaNare; Edeuro nEkuliko lyoVadinkantu; Maruganeno gokuzeruka gopauhaku nepakerombili Ukanguki; Mafanaiko nEgendeso lyoNgendeseso zoUhaku; Edeuro lyokuhetakanesa Rudivharwa; Erongo lyoPilimere; Erongo lyoSekondere; Erongo lyoKuzeruka; ntani Erongo nEdeuro lyoPaunkurungu.

RUHA ROMATUNGO

Yimaliva kwa yi tambesera keturo moyirugana lyomalikwamo ngwendi Ekuliko lyoMakwatakano goSitura soRutenda, Kusiwapukurura nokusikaresa po; Kutunda noKuwapukurura Yitaura; Matungo goUgendero woMompepo; ntani Ekuliko lyoMatungo goUgendero weyi yemEfuta nomoNomukuro. Ruha roMatungo kwa ru hepa kezeruro lyonkarero zeparu lyovantu nerugano lyokuzira mo lyonongesefa noyiparwisa nayinye.

Ekuliko lyoMatungo (momumvho goyimaliva 2017/18)

- N\$934mn kokutunga nokuwapukurura yitaura

- N\$740mn kekuliko lyomakwatakano gositura sorutenda, ekaresopo newapukururo

N\$475mn yekuliko lyomatungo gomema, kugakaresa po, kuwapukurura nokurugana N\$286mn komatungo gougendero womompepo N\$206mn yepungwiso nezeruro lyonondando

Ekuliko lyoMatungo goNkarasano (momumvho goyimaliva 2017/18)

- N\$310mn yomafanaiko negendeso lyonongendeseso doUhaku N\$429mn yerongo lyopilimere,
- N\$50mn yerongo lyokuzeruka,
- N\$76mn yerongo lyokuzeruka



for more detailed information about the budget, please visit:

<http://www.mof.gov.na/budget-2017-18>

or call the Ministry of Finance on:

+264 61 209 2131

